

1981

Committee handbook, 1981-82: Officers, board of directors and council, boards and committees, staff organization, state CPA societies, council and annual meeting sites

American Institute of Certified Public Accountants

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COMMITTEE HANDBOOK

1981/82

Officers, Board of Directors, and Council
Boards and Committees
Staff Organization
State CPA Societies
Council and Annual Meeting Sites

AICPA

American Institute of Certified Public Accountants

COMMITTEE HANDBOOK

1981/82

**Officers, Board of Directors, and Council
Boards and Committees
Staff Organization
State CPA Societies
Council and Annual Meeting Sites**

AICPA

American Institute of Certified Public Accountants

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Headquarters: 1211 Avenue of the Americas, New York, NY 10036
(212 575-6200)

Washington Office: 1620 Eye Street, N.W., Washington, DC 20006
(202 872-8190)

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1211 Avenue of the Americas, New York, NY 10036
1234567890 GC 8987654321

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AICPA Committee Terminology

AICPA COMMITTEE TERMINOLOGY

BOARD (B)

The bylaws provide for a Board of Directors, a Joint Trial Board, and a Board of Examiners. Hence, the term "Board" is used in connection with these bodies.

DIVISION (D)

A division is the combination of executive committees, subcommittees, task forces and staff having responsibility for a major area of activity and assigned divisional status by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

EXECUTIVE COMMITTEE (EC)

An executive committee is the standing parent group responsible for policy-setting in an area of activity that has been assigned divisional status. Executive committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws.

COMMITTEE (C)

A committee is a standing committee responsible for policy-setting in an area of activity that has not been assigned divisional status. Committee members are appointed by the Chairman of the Board with the concurrence of the Board of Directors when required by the bylaws. Committees designated as advisory are not responsible for policy-setting, but are appointed to provide the views of membership groups to policy-setting boards and committees.

SUBCOMMITTEE (S)

A subcommittee is a standing group which may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. Subcommittees shall be appointed by the Chairman of the Board except that a planning subcommittee may be appointed by the chairman of the related executive committee or committee. The work of a subcommittee is subject to overall review by the related executive committee or committee.

TASK FORCE (TF)

A task force is a group appointed to undertake a specific project which will terminate on the completion of its assignment. It may be entirely or partially composed of some of the members of the related executive committee or committee or may be composed entirely of other persons. A task force is appointed by and reports to the chairman of the related executive committee or committee.

SPECIAL COMMITTEE (SC)

A special committee is a committee appointed by the Board of Directors or by the Chairman of the Board solely to undertake a special one-time project and to be disbanded upon the completion of that mission. A special committee is distinguished from a task force by the fact that it is not responsible to an activity executive committee and is not created or appointed by an activity executive committee chairman.

Functional Index of Advisory Committees, Boards, Executive Committees, Committees, Special Committees, and Subcommittees

FUNCTIONAL INDEX OF ADVISORY COMMITTEES, BOARDS, EXECUTIVE COMMITTEES, COMMITTEES, SPECIAL COMMITTEES, AND SUBCOMMITTEES

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Nominations	C	11	Schneeman	106
Pension Plan (AICPA Staff)	C	4	DiPascali	44
ADVISORY				
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American Institute Benevolent Fund, Inc.	C	7	Nestler	45
American Institute of Certified Public Accountants Foundation	C	6	Adams	15
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*See "AICPA Committee Terminology," page 6, for meaning of letter designation.

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Accounting Theory	S	4	Rothkopf	54
Auditing	S	4	Rothkopf	54
Business Law	S	4	Rothkopf	55
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TASK FORCES

Task Forces have not been included in this Handbook. The transitory nature of their work renders any list obsolete soon after publication.

The best source of information about Task Forces existing at any time are the divisions of the Institute responsible for their appointment.

Board of Directors
Officers
Directors
Board Committees
Council Members

BOARD OF DIRECTORS 1981-82

OFFICERS 1981-82

- George D. Anderson, *Chairman*... Anderson, ZurMuehlen & Co., P. O. Box 1147, 1 North Last Chance Gulch, Helena, MT 59624 (406 442-3540)
- Rholan E. Larson, *Vice Chairman*... Larson, Allen, Weishair & Co., Shelard Tower, Ste. 1560, 600 South County Rd. 18, Minneapolis, MN 55426 (612 546-2211)
- Philip B. Chenok, *President*... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)
- Sam I. Diamond, Jr., *Vice President*... Diamond, Kelley & Company, 475 South Hull St., Montgomery, AL 36104 (205 834-7720)
- Arthur J. Dixon, *Vice President*... Oppenheim, Appel, Dixon & Co., 750 Third Ave., New York, NY 10017 (212 661-4200)
- George E. Tornwall, Jr., *Vice President*... Cherry, Bekaert & Holland, One Plaza Pl., NE, Ste. 1200, St. Petersburg, FL 33701 (813 822-8811)
- William B. Keast, *Treasurer*... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2117)
- Donald J. Schneeman, *General Counsel and Secretary*... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6469)

DIRECTORS

FOR THREE YEARS 1981-84

- George L. Bernstein... Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 491-1600)
- Andrew P. Marincovich... Marincovich & Hickerson, 3711 Long Beach Blvd., Ste. 424, Long Beach, CA 90807 (213 436-9008)
- A. A. Sommer, Jr.**... Morgan, Lewis & Bockius, 1800 M St., NW, Washington, DC 20036 (202 872-7643)
- Arthur R. Wyatt... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

FOR TWO YEARS 1981-83

- Barbara Hackman Franklin**... 2700 Virginia Ave., NW, Washington, DC 20037 (202 965-3641)
- Ray J. Groves... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
- Raymond C. Lauver... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)
- Herman J. Lowe... H. J. Lowe & Company, P. O. Box 3637, Baton Rouge, LA 70821 (504 387-5856)

FOR ONE YEAR 1981-82

- James Don Edwards... University of Georgia, School of Accounting, Athens, GA 30602 (404 542-1616)

John L. Fox... Bessemer Securities Corporation, 630 Fifth Ave., New York, NY 10110 (212 949-7802)

Bernard Z. Lee... Seidman & Seidman, 700 Dresser Tower, 601 Jefferson St., Houston, TX 77002 (713 659-6551)

Thomas C. Pryor**... Jennison Associates, 270 Park Ave., New York, NY 10017 (212 421-1000)

** Public Member

EX OFFICIO

William S. Kanaga, *Immediate Past Chairman*... Arthur Young & Company, 277 Park Ave., New York, NY 10172 (212 922-5910)

STAFF AIDE:

Donald J. Schneeman. – General Counsel and Secretary (212 575-6469)

NOTE: All officers and Board members are automatically members of Council during their terms in office

BOARD COMMITTEES

The following committees of the Board of Directors have been appointed for 1981-82

ACCOUNTING RESEARCH ASSOCIATION, INC.

OFFICERS AND BOARD OF TRUSTEES

Bernard Z. Lee, *President*... Seidman & Seidman, 700 Dresser Tower, 601 Jefferson St., Houston, TX 77002 (713 659-6551)

Raymond C. Lauver, *Vice President*... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)

James Don Edwards, *Secretary-Treasurer*... University of Georgia, School of Accounting, Athens, GA 30602 (404 542-1616)

Philip B. Chenok... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

Andrew P. Marincovich... Marincovich & Hickerson, 3711 Long Beach Blvd., Ste. 424, Long Beach, CA 90807 (213 436-9008)

George E. Tornwall, Jr.... Cherry, Bekaert & Holland, One Plaza Pl., NE, Ste. 1200, St. Petersburg, FL 33701 (813 822-8811)

STAFF AIDE:

Donald L. Adams – Vice President, Administrative Services (212 575-6296)

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS FOUNDATION

OFFICERS AND BOARD OF TRUSTEES

George D. Anderson, *President*... Anderson, ZurMuehlen & Co., P. O. Box 1147, 1 North Last Chance Gulch, Helena, MT 59624 (406 442-3540)

William B. Keast, *Treasurer*... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2117)
A. A. Sommer, Jr.*, *Secretary*... Morgan, Lewis & Bockius, 1800 M St., NW, Washington, DC 20036 (202 872-7643)
Arthur J. Dixon... Oppenheim, Appel, Dixon & Co., 750 Third Ave., New York, NY 10017 (212 661-4200)
James Don Edwards... University of Georgia, School of Accounting, Athens, GA 30602 (404 542-1616)
Herman J. Lowe... H. J. Lowe & Company, P. O. Box 3637, Baton Rouge, LA 70821 (504 387-5856)
STAFF AIDE:
Donald L. Adams – Vice President, Administrative Services (212 575-6296)

AUDIT COMMITTEE

OBJECTIVE: To sustain the Institute as an organization of distinction by assuring that it receives the full benefits of an examination of financial statements by its independent auditor.

John L. Fox, *Chairman*... Bessemer Securities Corporation, 630 Fifth Ave., New York, NY 10110 (212 949-7802)
Sam I. Diamond, Jr.... Diamond, Kelley & Company, 475 South Hull St., Montgomery, AL 36104 (205 834-7720)
Barbara Hackman Franklin*... 2700 Virginia Ave., NW, Washington, DC 20037 (202 965-3641)
William B. Keast... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2117)
Arthur R. Wyatt... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

PLANNING AND FINANCE COMMITTEE

OBJECTIVE: To maintain the relevance of the Institute's continuing objectives and contribute to their advancement by reviewing strategy, plans, budgets – including the compensation of staff officers and ranges of compensation for exempt staff – and material deviations in plans and budgets prior to discussion by the Board of Directors.

Bernard Z. Lee, *Chairman*... Seidman & Seidman, 700 Dresser Tower, 601 Jefferson St., Houston, TX 77002 (713 659-6551)
George L. Bernstein... Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 491-1600)
Philip B. Chenok... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)
Ray J. Groves... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
William S. Kanaga... Arthur Young & Company, 277 Park Ave., New York, NY 10172 (212 922-5910)

*Consultant

William B. Keast... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2117)

Rholan E. Larson... Larson, Allen, Weishair & Co., Shelard Tower, Ste. 1560, 600 South County Rd. 18, Minneapolis, MN 55426 (612 546-2211)

Thomas C. Pryor*... Jennison Associates, 270 Park Ave., New York, NY 10017 (212 421-1000)

Donald J. Schneeman... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6469)

STAFF AIDE:

Donald L. Adams – Vice President, Administrative Services (212 575-6296)

COUNCIL – ELECTED MEMBERS

FOR THREE YEARS – 1981-84

Robert E. Bergin... Fox & Company, 1660 Lincoln St., Ste. 2600, Denver, CO 80264 (303 861-5555)

Walter A. Bielstein... Arthur Young & Company, 601 NW Loop 410, Ste. 500, San Antonio, TX 78216 (512 340-1000)

Yuell B. Busey... Smith, Dukes & Buckalew, P. O. Box 2747, Mobile, AL 36652 (205 432-4417)

Lawrence R. Cinquegrana... R. D. Hunter and Company, East 122 Ridgewood Ave., Paramus, NJ 07552 (201 261-4030)

Herman O. Coleman... Cherry, Bekaert & Holland, One NCNB Plaza, Ste. 3120, Charlotte, NC 28280 (704 377-3741)

W. Thomas Cooper, Jr.... Frerman & Smiley, 621 West Main St., Louisville, KY 40202 (502 589-5005)

Reed Cowan... Boyle, Cowan & Co., 1610 Harrison St., Oakland, CA 94612 (415 832-2325)

Eugene L. Delves... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

Martin I. Dittelman... Laventhol & Horwath, 40 Westminster St., Providence, RI 02903 (401 421-4800)

James A. Dowsley... Plante & Moran, 26211 Central Park Blvd., P. O. Box 307, Southfield, MI 48037 (313 352-2500)

Eugene H. Ewen... Ewen, Fratter & Co., 2833 Lincoln St., Highland, IN 46322 (219 972-1980)

Robert C. Fietsam... Robert C. Fietsam & Company, 325 West Main St., Belleville, IL 62220 (618 234-4530)

Clair J. Galloway... Ernst & Whinney, 1200 Central National Bank Bldg., Des Moines, IA 50309 (515 243-2727)

Joseph R. Gilhooly... Arthur Young & Company, One Boston Pl., Boston, MA 02102 (617 723-7570)

Michael Goldstein... Laventhol & Horwath, 919 Third Ave., New York, NY 10022 (212 980-3100)

Mary F. Hall... Clark, Schaefer, Hackett & Co., 405 First National Bank Bldg., Cincinnati, OH 45202 (513 241-3111)

*Consultant

Ronald S. Hertz... Hertz, Herson & Company, Two Park Ave., New York, NY 10016 (212 686-7160)

James E. Jenkins... Earl T. Smith & Associates, Inc., 700 Plaza One, P. O. Box 9600, Amarillo, TX 79105 (806 374-4668)

Donald N. Jones... Main Hurdman, 770 East Shaw Ave., Ste. 300, Fresno, CA 93710 (209 224-1536)

John E. Kuhn... Deloitte Haskins & Sells, Two Hopkins Plaza, Rm. 1400, Baltimore, MD 21201 (301 685-0340)

Charles B. Larson... Own Account, 3300 Dale Ave., St. Joseph, MO 64506 (816 279-7493)

Kenneth H. Lever... Laventhol & Horwath, 3700 Wilshire Blvd., Ste. 900, Los Angeles, CA 90010 (213 381-5393)

J. Robert Malone... Peat, Marwick, Mitchell & Co., 1500 Walnut St., Philadelphia, PA 19102 (215 735-4600)

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AICPA COUNCIL BY STATE

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Sam I. Diamond, Jr.—Diamond, Kelley & Company, Montgomery (Vice President)	1982
J. Hoyt Looney ³ —Taylor, Snyder & Co., Huntsville	1982
ALASKA	
Glenda L. Rhodes—Johnson Morgan & Co., Anchorage	1982
Craig P. Duncan ³ —Price Waterhouse, Anchorage	1982
ARIZONA	
J. Christian Messec ³ —Walker & Armstrong, Phoenix	1982
Don Radakovich—Fox & Company, Tucson	1984
Edward L. Recker—Dennis, Schmich & Co., Ltd., Phoenix	1984
ARKANSAS	
Clyde S. Andrews ³ —Own Account, Marianna	1982
Harold D. Edwards—Evans, Edwards and Pearson, Blytheville	1982
CALIFORNIA	
Michael N. Chetkovich—(Retired), Atherton	Ex Officio
Reed Cowan—Boyle, Cowan & Co., Oakland	1984
Robert W. Ford—Wallace, Ford & Cocherell, Bishop	1983
Hilliard R. Giffen—(Retired), Fresno	Ex Officio
Duane C. Hansen—Arthur Andersen & Co., San Francisco	1983
Clifford V. Heimbucher—(Retired), Berkley	Ex Officio
Jerrold A. Hunt ² —Price Waterhouse, Sacramento	1984
Gary D. Johnson—Arthur Young & Company, Los Angeles	1983
Donald N. Jones—Main Hurdman, Fresno	1984
Irving B. Kroll ² —Kenneth Leventhal & Company, Los Angeles	1982
Robert L. Lawson—Bartlett, Pringle & Wolf, Santa Barbara	1982
Kenneth H. Lever—Laventhol & Horwath, Los Angeles	1984
Frederick A. Marcussen—Goss & Marcussen, San Carlos	1983
Andrew P. Marincovich ¹ —Marincovich & Hickerson, Long Beach	1984
Robert G. Martin—Own Account, Modesto	1983
John E. Masline—Ernst & Whinney, Los Angeles	1984
Robert A. Petersen—Price Waterhouse, San Jose	1984
D. Eugene Richard—Ernst & Whinney, San Francisco	1982
Thomas W. Rimerman ³ —Frank, Rimerman & Co., Palo Alto	1982

¹Serving on Council as a Member of the Board of Directors

²Serving on Council as Member at Large

³Serving on Council as the State Society Representative

State	Term Expires
Harry C. Slack—Moss Adams, San Francisco	1982
Maurice H. Stans—(Retired), Pasadena	Ex Officio

COLORADO

Robert E. Bergin—Fox & Company, Denver	1984
James W. Grimsley—Grimsley, White & Company, La Junta	1983
Alvin J. Kruchten—Kruchten and Company, Fort Collins	1982
James G. Nussbaum ³ —Price Waterhouse, Denver	1982
Marvin L. Stone—Coopers & Lybrand, Denver	Ex Officio
A. Marvin Strait ² —Strait, Schulz & Co., Colorado Springs	1982

CONNECTICUT

Joseph P. Cummings—(Retired), Greenwich	Ex Officio
William S. DeMayo—Ernst & Whinney, New Haven	1982
Frank C. Frago ³ —Cole, Frago, Cusick & Chestler, Hartford	1982
Robert D. Miller—Own Account, West Hartford	1982
Robert J. Pue—Pue, Semel & Co., Vernon	1984
John W. Queenan—(Retired), Greenwich	Ex Officio
Robert S. Siskin ² —Siskin, Shapiro & Company, Hartford	1983
J. Harold Stewart—(Retired), Greenwich	Ex Officio

DELAWARE

William H. Master—Simon, Master & Sidlow, Wilmington	1983
John W. Moffitt ³ —Faw, Casson & Co., Georgetown	1982

DISTRICT OF COLUMBIA

Lewis F. Bidle ³ —Councilor, Buchanan & Mitchell, Bethesda	1982
Barbara Hackman Franklin ¹ —(Public Member), Washington	1983
Stanley R. Jones—Jones and Healy, Washington	1983
Frank S. Sato ² —Veterans Administration, Washington	1983
A. A. Sommer, Jr. ¹ —Morgan, Lewis & Bockius (Public Member), Washington	1984

FLORIDA

Richard E. Arnold—Arnold & Company, Sarasota	1982
Irving J. Bloom—Millman, Weinberger & Co., Coral Gables	1983
Raymond L. Crippen ³ —Crippen & Crippen, Ocala	1982
Louis W. Dooner—May, Zima & Co., Tallahassee	1982
Alvin R. Jennings—(Retired), Miami	Ex Officio
Louis M. Kessler—(Retired), Ft. Lauderdale	Ex Officio
Drakon B. Odom—Odom & Company, Lake City	1982
Walter J. Oliphant—(Retired), North Palm Beach	Ex Officio
George L. Patterson—Alexander Grant & Company, St. Petersburg	1983

¹Serving on Council as a Member of the Board of Directors²Serving on Council as Member at Large³Serving on Council as the State Society Representative

State	Term Expires
George E. Tornwall, Jr.—Cherry, Bekaert & Holland, St. Petersburg (Vice President)	1982
Harold E. Walker—Ernst & Whinney, Miami	1982
GEORGIA	
Philip H. Dohn, Jr.—Peat, Marwick, Mitchell & Co., Atlanta	1982
James Don Edwards ¹ —University of Georgia, Athens	1982
Harvey D. Ogletree—Laventhol & Horwath, Atlanta	1982
J. Allen Poole ³ —Blackwell, Poole & Company, Hapeville	1982
GUAM	
Patrick H. McNulty, Jr. ³ —Touche Ross & Co., Agana	1982
Todd S. Smith—Touche Ross & Co., Agana	1982
HAWAII	
Kenneith F. Lacy ³ —Lacy & Hedberg, Honolulu	1982
Garrett K. Serikawa—Alexander Grant & Company, Honolulu	1982
IDAHO	
Larry L. Creek ³ —O'Brien, Simmons & Co., Boise	1982
Rex S. Leforge—Leforge, Rogers & Evans, Twin Falls	1983
ILLINOIS	
Eugene L. Delves—Arthur Andersen & Co., Chicago	1984
Robert C. Fietsam—Robert C. Fietsam & Company, Belleville	1984
Sidney F. Jarrow ³ —Doty, Jarrow & Co., Chicago	1982
Robert H. Jenne—Murphey, Jenne & Jones, Decatur	1983
Robert A. Kleckner ² —Alexander Grant & Company, Chicago	1984
John R. Meinert—Hart Schaffner & Marx, Chicago	1984
Carmen R. Milano—Milano & Milano, Park Ridge	1982
Robert C. Sassetti—Frank L. Sassetti & Co., Oak Park	1983
Harry F. Topping—Topping, Gianotti & Payne, Kankakee	1982
David H. Veatch—Veatch, Rich & Nadler, Northbrook	1984
William J. Willy—Ernst & Whinney, Chicago	1982
Arthur R. Wyatt ¹ —Arthur Andersen & Co., Chicago	1984
INDIANA	
Marshall S. Armstrong—(Retired), Zionsville	Ex Officio
R. Lawrence Drees ³ —Drees, Robinson & Perugini, Fort Wayne	1982
Eugene H. Ewen—Ewen, Fratter & Co., Highland	1984

¹Serving on Council as a Member of the Board of Directors²Serving on Council as Member at Large³Serving on Council as the State Society Representative

State	Term Expires
William W. Peach—Miller & Company, Vincennes	1982
John J. van Benten ² —Geo. S. Olive & Co., Indianapolis	1982
IOWA	
Ivan O. Bull—McGladrey, Hendrickson & Co., Davenport	Ex Officio
Clair J. Galloway—Ernst & Whinney, Des Moines	1984
George A. Olsen ² —Angustine & Co., Des Moines	1982
KANSAS	
Randall P. Anderson ³ —Kennedy and Coe, Wichita	1982
Alvin M Marcus—Main Hurdman, Wichita	1984
KENTUCKY	
W. Thomas Cooper, Jr.—Frerman & Smiley, Louisville	1984
Donald J. Zeman ³ —Peat, Marwick, Mitchell & Co., Louisville	1982
LOUISIANA	
Herman J. Lowe ¹ —H. J. Lowe & Company, Baton Rouge	1983
Elmer V. Moore—Payne, Moore & Herrington, Alexandria	1984
Jake L. Netterville ³ —Postlethwaite, Netterville, Evans and Major, Baton Rouge	1982
Robert A. Peyroux—J. K. Byrne & Co., New Orleans	1983
Louis H. Pilie—(Retired), Covington	Ex Officio
Austin G. Robertson, Jr. ² —Stewart, Robertson & Co., Shreveport	1984
MAINE	
James J. Cooney ³ —Brooks & Carter, Portland	1982
Phillip W. Crawford—Berry, Dunn & McNeil, Portland	1982
MARYLAND	
Paul W. Hart—Main Hurdman, Baltimore	1982
C. Brooks Hubbert ³ —Ernst & Whinney, Baltimore	1982
Charles E. Keller, III—Stoy, Malone & Company, Frederick	1983
John E. Kuhn—Deloitte Haskins & Sells, Baltimore	1984
MASSACHUSETTS	
Joseph R. Gilhooly—Arthur Young & Company, Boston	1984
William J. Hajjar—Alexander Grant & Company, Boston	1982
Raymond L. Hellmuth—Meahl, McNamara & Co., Boston	1983
George E. Manning ³ —Arthur Andersen & Co., Boston	1982

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State	Term Expires
MICHIGAN	
Ralph F. Bonanata—Arthur Andersen & Co., Detroit	1982
James A. Dowsley—Plante & Moran, Southfield	1984
Gerald W. Hepp ² —Plante & Moran, Southfield	1982
Seymour M. Israel—Linden, Klain, Israel & Ross, Southfield	1983
Thomas G. Jordan ² —B and E Sales Company, Inc., Detroit	1984
Daniel E. Mead—Seidman & Seidman, Grand Rapids	1982
Dominic V. Palazzo ³ —Peat, Marwick, Mitchell & Co., Detroit	1982
Richard R. Sidnam—Sidnam & Martens, Kalamazoo	1983
Donald H. Skadden ² —University of Michigan, Ann Arbor	1983
MINNESOTA	
John S. Allen, Jr. ³ —Larson, Allen, Weishair & Co., Minneapolis	1982
Howard M. Guthmann—Wilkerson, Guthmann & Johnson, Ltd., St. Paul	1982
Charles E. House—Stillman, House, Swanson & Co., Ltd., Duluth	1983
Rholan E. Larson—Larson, Allen, Weishair & Co., Minneapolis (Vice Chairman of the Board)	1982
MISSISSIPPI	
James A. Butchart ³ —Butchart & Associates, Canton	1982
Joseph F. Curry—Curry, Wofford and Charles, Starkville	1983
MISSOURI	
Herbert R. Cohen—Own Account, Springfield	1982
George P. Jackson, Jr. ³ —Jackson & Co., Kansas City	1982
Charles B. Larson—Own Account, St. Joseph	1984
Joseph A. Silvos ² —University of Missouri, Columbia	1984
MONTANA	
George D. Anderson—Anderson, ZurMuehlen & Co., Helena (Chairman of the Board)	1982
Robert B. Bragg—Bragg, Ingold & Co., Missoula	1982
Ellen J. Feaver ³ —Montana Department of Revenue, Helena	1982
NEBRASKA	
Larry R. Larson—Peat, Marwick, Mitchell & Co., Omaha	1982
Gary D. Wieck ³ —Contryman & Associates, Grand Island	1982
NEVADA	
Jerry L. Davis ³ —Kafoury, Armstrong & Co., Yerington	1982

²Serving on Council as Member at Large³Serving on Council as the State Society Representative

State	Term Expires
John A. Gidney—John A. Gidney, Ltd., Reno	1982
NEW HAMPSHIRE	
Andre L. Dery—Own Account, Manchester	1982
Raymond C. Dugdale ³ —Own Account, Manchester	1982
NEW JERSEY	
Lawrence R. Cinquegrana—R. D. Hunter and Company, Paramus	1984
George V. Curchin—Curchin, Schneider & Stives, Red Bank	1983
Daniel S. Goldberg—Wiss & Company, East Orange	1983
LeRoy Layton—(Retired), Franklin Lakes	Ex Officio
William J. Murray—Peat, Marwick, Mitchell & Co., Short Hills	1983
Paul W. Ruopp—Main Hurdman, Newark	1984
William H. Shine—Price Waterhouse, Morristown	1982
Willis A. Smith ² —CPC International, Inc., Englewood Cliffs	1983
Leon H. Turner ³ —Leon H. Turner & Co., Wildwood	1982
NEW MEXICO	
Sanford Rogoff—Rogoff, Diamond & Walker, Albuquerque	1982
Emmitt C. Usinger ³ —Peat, Marwick, Mitchell & Co., Albuquerque	1982
NEW YORK	
Norman E. Auerbach ² —Coopers & Lybrand, New York	1982
Stuart Becker—Own Account, New York	1982
Norman Berlant—Anchin, Block & Anchin, New York	1983
Alan P. Brout—Brout & Company, New York	1983
John C. Burton ² —Columbia University, New York	1983
Kenneth G. Cadematori—Price Waterhouse, New York	1982
Philip B. Chenok ¹ —American Institute of CPAs, New York (President)	Ex Officio
A. Rick D'Arcangelo—D'Arcangelo & Co., Rye	1983
Philip L. Defiese—Columbia University, New York	Ex Officio
Arthur J. Dixon—Oppenheim, Appel, Dixon & Co., New York (Vice President)	1982
Leonard A. Dopkins—Leonard A. Dopkins & Company, Buffalo	1983
Thomas D. Flynn—(Retired), New York	Ex Officio
John L. Fox ¹ —Bessemer Securities Corporation, New York	1982
Michael Goldstein—Laventhol & Horwath, New York	1984
Samuel P. Gunther—Own Account, New York	1983
Ronald S. Hertz—Hertz, Herson & Company, New York	1984
Walter S. Holmes, Jr. ² —CIT Financial Corporation, New York	1984
Thomas L. Holton ² —Peat, Marwick, Mitchell & Co., New York	1983

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State	Term Expires
Robert L. Israeloff ³ —Israeloff, Trattner & Co., Valley Stream	1982
William S. Kanaga ¹ —Arthur Young & Company, New York	1982
William B. Keast—Coopers & Lybrand, New York (Treasurer)	1982
Ralph E. Kent—(Retired), New York	Ex Officio
Raymond C. Lauver ¹ —Price Waterhouse, New York	1983
Thomas C. Pryor ¹ —Jennison Associates, New York (Public Member)	1982
Anthony E. Rapp—Touche Ross & Co., New York	1982
Harry F. Reiss, Jr.—Ernst & Whinney, New York	1982
Haldon G. Robinson ² —Deloitte Haskins & Sells, New York	1983
Donald J. Schneeman ¹ —American Institute of CPAs, New York (Secretary)	Ex Officio
J. S. Seidman—(Retired), New York	Ex Officio
Eli Werlin—Urbach, Kahn & Werlin, Albany	1982

NORTH CAROLINA

Herman D. Coleman—Cherry, Bekaert & Holland, Charlotte	1984
Thomas Fee ³ —Jefferson Standard Life Insurance Co., Greensboro	1982
William E. Perdew—Brand, Perdew, Joyner & Rhyne, Wilmington	1983

NORTH DAKOTA

Gerald C. Knudson ³ —Holcomb, Knudson & Co., Grand Forks	1982
Harris W. Widmer—Harris W. Widmer, Ltd., Fargo	1982

OHIO

Lowell A. Baker—Meaden & Moore, Cleveland	1982
Harrison P. Edwards—Chrisman & Edwards, Dayton	1983
Ray J. Groves ¹ —Ernst & Whinney, Cleveland	1983
Mary F. Hall—Clark, Schaefer, Hackett & Co., Cincinnati	1984
James H. Kausch—Kausch & Graf Co., Akron	1983
William B. LaPlace—Deloitte Haskins & Sells, Cleveland	1982
Eugene R. Wos ³ —Arthur Young & Company, Toledo	1982

OKLAHOMA

C. Frederick Falldine—Deloitte Haskins & Sells, Oklahoma City	1982
Wayne L. Garrison—Peat, Marwick, Mitchell & Co., Tulsa	1983
Robert D. Lundgren ³ —Arthur Young & Company, Tulsa	1982

OREGON

Philip R. Bogue—Arthur Andersen & Co., Portland	1982
Randell C. Guyer ³ —Mitchell & Guyer, Baker	1982

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State	Term Expires
Leroy C. Livermore—Orbanco, Inc., Portland	1983
Sol J. Meyer ² —Meyer & Meyer, Portland	1982

PENNSYLVANIA

George L. Bernstein ¹ —Laventhol & Horwath, Philadelphia	1984
Robert J. Hilly—Main Hurdman, Philadelphia	1983
J. Robert Malone—Peat, Marwick, Mitchell & Co., Philadelphia	1984
Thomas A. Monahan, Jr.—Monahan & Monahan, Erie	1983
Albert A. Reidinger—Greenawalt & Company, Mechanicsburg	1982
J. Donald Schwab ³ —Brown, Schwab, Bergquist & Co., Erie	1982
James H. Wolfe—Coopers & Lybrand, Philadelphia	1982
Ernest D. Wood—Arthur Young & Company, Pittsburgh	1984

PUERTO RICO

Jorge M. Azize ³ —Own Account, Rio Piedras	1982
Rafael Pagan Del Toro—Rafael Pagan Del Toro & Co., Mayaguez	1983

RHODE ISLAND

Francis M. Danahey ³ —Christiansen & Company, Woonsocket	1982
Martin I. Dittelman—Laventhol & Horwath, Providence	1984

SOUTH CAROLINA

Herbert B. McGuire, Jr. ³ —McKnight, Frampton, Buskirk & Co., Charleston	1982
John M. Stover—C. C. McGregor & Company, Columbia	1982

SOUTH DAKOTA

Daniel R. Hylland—McGladrey, Hendrickson & Co., Sioux Falls	1982
Lyle B. Wrage ³ —Lyle B. Wrage & Co., Sioux Falls	1982

TENNESSEE

William M. Frazee—Frazee, Thomas and Tate, Memphis	1982
Imogene A. Posey ³ —University of Tennessee, Knoxville	1982
William D. Sharp—Severance and Sharp, Knoxville	1984

TEXAS

Robert R. Arms—Arms, Jeffers & Co., Tyler	1982
Samuel P. Bell, Jr.—Ernst & Whinney, San Antonio	1983
Walter A. Bielstein—Arthur Young & Company, San Antonio	1984

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State	Term Expires
Bruce J. Harper—Harper & Pearson Company, Houston	1982
Paul W. Hillier, Jr.—Price Waterhouse, Dallas	1982
James E. Jenkins—Earl T. Smith & Associates, Inc., Amarillo	1984
Bernard Z. Lee ¹ —Seidman & Seidman, Houston	1982
Carroll W. Phillips ³ —Coopers & Lybrand, Houston	1982
Tommie E. Roddy, Jr.—Weaver & Tidwell, Fort Worth	1984
Stanley J. Scott—Arthur Young & Company, Dallas	Ex Officio
Samuel H. Tannebaum—Tannebaum, Bindler & Lewis, Dallas	1982
Stanley H. Voelkel—Voelkel, Cabaniss & Company, Houston	1983
Charles T. Zlatkovich—University of Texas, Austin	1983
UTAH	
Dallas H. Bradford ³ —Arthur Andersen & Co., Salt Lake City	1982
Robert D. Hazen—Schmitt, Hazen, Smith, James & Co., Ogden	1983
VERMONT	
E. Leslie Hoy ³ —Briggs, Keyes & Company, St. Albans	1982
John V. P. Meyer—Livingston & Haynes, Brattleboro	1982
VIRGINIA	
T. Coleman Andrews—(Retired), Richmond	Ex Officio
Samuel A. Derieux—Derieux, Baker, Thompson & Whitt, Richmond	Ex Officio
Seab E. DuVall, Jr.—Frederick B. Hill and Company, Norfolk	1983
John R. Fisher, III—Yount, Hyde & Company, Winchester	1982
Henry G. Simpson ³ —Own Account, Suffolk	1982
G. Bernard Smith, Jr.—Eggleston, Smith & Company, Newport News	1982
VIRGIN ISLANDS	
Hein Christensen—Own Account, St. Thomas	1982
David J. O'Connell ³ —Brammer, Chasen & O'Connell, Charlotte Amalie, St. Thomas	1982
WASHINGTON	
Robert D. Boyd ³ —Deloitte Haskins & Sells, Seattle	1982
W. Ian A. McConnachie ² —Americanuck, Inc., Seattle	1982
J. Dan Schoedel—Schoedel & Schoedel, Spokane	1984
Vern G. Thoreson—Thoreson & Company, Seattle	1982
Jon D. Wheeler ² —Jon D. Wheeler & Associates, Bellevue	1984

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State	Term Expires
WEST VIRGINIA	
Glenn W. Hall—Somerville & Company, Huntington	1982
Robert R. Simpson, Jr. ³ —Simpson & Osborne, Charleston	1982
WISCONSIN	
David D. Baptie ³ —Hawkins, Ash, Baptie & Co., LaCrosse	1982
Leland G. Denis—Denis, Eisenreich, Wagner & Dhein, Green Bay	1982
Roger G. Froemming—Touche Ross & Co., Milwaukee	1983
WYOMING	
Karen M. Moody ³ —Own Account, Sheridan	1982
Walter L. Throgmorton—McGladrey, Hendrickson & Co., Cheyenne	1982

³Serving on Council as the State Society Representative

**Alphabetical Listing
of Members of Boards,
Executive Committees,
Committees,
Special Committees,
Subcommittees, and
Affiliated Entities**

ACCOUNTING AND REVIEW SERVICES COMMITTEE

OBJECTIVE: To develop, on a continuing basis, procedures and standards of reporting by CPAs on the types of accounting and review services a CPA may render in connection with unaudited financial statements or other unaudited financial information of an entity that is not required to file financial statements with a regulatory agency in connection with the sale or trading of its securities in a public market. The responsibilities of the Committee do not include any of the responsibilities of the Accounting Standards Executive Committee.

Kenneth J. Dirkes, *Chairman*... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5172)

Daniel H. Bindler... Bubin, Brown, Gornstein & Co., 230 South Bemiston Ave., Clayton, MO 63105 (314 727-8150)

Herbert S. Braun... Ernst & Whinney, 1300 Union Commerce Bldg., Cleveland, OH 44115 (216 861-5000)

Paul Browner... Paul Browner, Chartered, 932 Hungerford Rd., Ste. 17, Rockville, MD 20850 (301 340-3340)

Richard J. Burgess... Callahan & Co., 627 Country Club Rd., Eugene, OR 97401 (503 686-1231)

John A. Carter... Bates, Carter & Co., P. O. Box 2396, Gainesville, GA 30503 (404 532-9131)

Raymond J. Clay, Jr.... Union Pacific Corporation, 1416 Dodge St., Omaha, NE 68179 (402 271-4081)

Harold Cohen... Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, NY 10004 (212 422-1000)

Phillip W. Crawford... Berry, Dunn & McNeil, 477 Congress St., Portland, ME 04101 (207 775-2387)

Thomas F. Frey... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)

Carl P. Gross... Altschuler, Melvoin and Glasser, 69 West Washington St., Chicago, IL 60602 (312 236-9500)

Stephen D. Holton... A. M. Pullen & Company, P. O. Box 1276, Richmond, VA 23210 (804 644-4525)

Jerome H. Lipman... Weber, Lipman & Bratt, Ltd., 1 North LaSalle St., Chicago, IL 60602 (312 726-0040)

Arthur R. Nemiroff... Gordon, Berg and Nemiroff, 695 Town Center Dr., Ste. 310, Costa Mesa, CA 92626 (714 556-4244)

Glenda L. Rhodes... Johnson Morgan & Co., 419 Barrow St., Anchorage, AK 99501 (907 276-3100)

STAFF AIDES:

George Dick – Director, Technical Information (212 575-6391)

Jack Shohet – Manager, Technical Information (212 575-6392)

ACCOUNTING LITERATURE AWARDS COMMITTEE

OBJECTIVE: To select for recognition those articles, monographs, or books, published in English, which in the view of the committee make outstanding contributions to the literature of accounting.

K. Fred Skousen, *Chairman*... Brigham Young University, Institute of Professional Accountancy, Provo, UT 84602 (801 378-4234)

Roderick L. Holmes... Baylor University, P. O. Box 6278, Waco, TX 76706 (817 755-3536)

Harold Q. Langenderfer... University of North Carolina, Graduate School of Business Administration, 012A Carroll Hall, Chapel Hill, NC 27514 (919 962-8301)

Kurt Pany... Arizona State University, College of Business, Tempe, AZ 85281 (602 965-6849)

Robert E. Plain... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 452-1200)

Willie E. Richardson... Own Account, 46 Jephtha St., SW, Atlanta, GA 30303 (404 525-7831)

John J. Willingham... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

STAFF AIDE:

James H. MacNeill – Director, Relations with Educators (212 575-6357)

ACCOUNTING STANDARDS EXECUTIVE COMMITTEE

OBJECTIVE: To determine Institute technical policies regarding financial accounting and reporting standards and generally to be the Institute's official spokesman on those matters. This includes maintaining liaison with the Financial Accounting Standards Board and the Cost Accounting Standards Board.

Dennis R. Beresford, *Chairman*... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

Harold E. Arnett... University of Michigan, School of Business Administration, Tappan & Monroe Sts., Ann Arbor, MI 48109 (313 764-2302)

Gilbert Bergsman... Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, NY 10004 (212 422-1000)

John R. Deming... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5798)

Marvin A. Goldman... Kenneth Leventhal & Company, 2049 Century Park East, 17th Fl., Los Angeles, CA 90067 (213 277-0880)

Robert Hampton III... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)

W. C. Hatfield... Republic of Texas Corporation, P. O. Box 22105, Dallas, TX 75222 (214 653-5341)

William P. Hauworth II... Arthur Andersen & Co., 69 West Washington St.,
Chicago, IL 60602 (312 580-0069)
Vaughn L. Hersey, Jr.... Brooks and Carter, Merrill Center, P. O. Box 1167,
Bangor, ME 04401 (207 947-8341)
Mitchell M. Krasnoff... Laventhol & Horwath, 1845 Walnut St.,
Philadelphia, PA 19103 (215 299-1600)
Joseph D. Lhotka... Clifton, Gunderson & Co., Northglenn Greens, Ste. 140,
10190 Bannock St., Denver, CO 80221 (303 452-2008)
Walter P. Schuetze... Peat, Marwick, Mitchell & Co., 345 Park Ave., New
York, NY 10154 (212 758-9700)
Michael H. Sutton... Deloitte Haskins & Sells, 1114 Avenue of the
Americas, New York, NY 10036 (212 790-0657)
Charles A. Werner... Alexander Grant & Company, Prudential Plaza,
Chicago, IL 60601 (312 856-0001)
Ronald L. Wolf... Exxon Corporation, 1251 Avenue of the Americas, New
York, NY 10020 (212 398-3000)

STAFF AIDE:

Paul Rosenfield – Director, Accounting Standards (212 575-6368)

ACCOUNTING STANDARDS OVERLOAD STUDY SPECIAL COMMITTEE

OBJECTIVE: To study accounting standards overload and to consider alternative means of providing relief from accounting standards which are found not to be cost effective, particularly for small, closely held businesses, and to report thereon to the Board of Directors.

Stanley J. Scott, *Chairman*... Arthur Young & Company, 4300 First
International Bldg., Dallas, TX 75270 (214 748-1900)
Gerald W. Hepp... Plante & Moran, P. O. Box 307, Southfield, MI 48037
(313 352-2500)
Robert L. Israeloff... Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley
Stream, NY 11581 (516 872-3300)
James J. Leisenring... Bristol, Leisenring, Herkner & Co., 312 Michigan
National Bank, Battle Creek, MI 49014 (616 962-4079)
James P. Luton, Jr.... Luton & Company, Pavilion Bldg., Ste. 222, 6701
North Broadway Ext., Oklahoma City, OK 73116 (405 840-1711)
David A. Nelson... McGladrey, Hendrickson & Co., 4520 IDS Center,
Minneapolis, MN 55402 (612 332-4300)
Richard A. Nest... Touche Ross & Co., 1633 Broadway, New York, NY
10019 (212 489-1600)
John P. Thomas... May, Zima & Co., 215 South Monroe St., P. O. Box 4108,
Tallahassee, FL 32303 (904 224-7194)

STAFF AIDES:

Thomas P. Kelley – Vice President, Technical (212 575-6656)
Thomas W. McRae – Manager, Accounting Standards (212 575-6398)

ACTUARIES COMMITTEE, RELATIONS WITH

OBJECTIVE: To develop and maintain cooperative relations between CPAs and actuaries, to explore areas of concern to both groups and to advise the senior technical committees and the membership of the Institute of developments in such matters.

Frank A. Bruni, *Chairman*... Deloitte Haskins & Sells, One Financial Plaza, Hartford, CT 06103 (203 547-0800)

Edward F. Bader... Arthur Andersen & Co., One Financial Plaza, Hartford, CT 06103 (203 522-2600)

H. Ray Eanes... Ernst & Whinney, 3600 First National Bank Bldg., 2 Peachtree St., NW, Atlanta, GA 30383 (404 658-9400)

Dale L. Gerboth... Arthur Young & Company, 277 Park Ave., New York, NY 10172 (212 407-1949)

John E. Hart... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2211)

Robert J. Hilly... Main Hurdman, Three Penn Center Plaza, Philadelphia, PA 19102 (215 665-1300)

John L. McDonough, Jr.... Price Waterhouse, One Financial Plaza, Hartford, CT 06103 (203 525-5671)

Albert Morrison, Jr.... Caplan, Morrison, Brown & Company, 9795 South Dixie Highway, Miami, FL 33156 (305 667-3541)

Edward W. Trott... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

STAFF AIDE:

Brian Zell – Manager, Auditing Standards (212 575-6373)

AGRIBUSINESS SPECIAL COMMITTEE

OBJECTIVE: To prepare an audit and accounting guide on agricultural producers and agricultural cooperatives.

Donald F. Linsteadt, *Chairman*... John F. Forbes & Co., 555 Capitol Mall, Ste. 850, Sacramento, CA 95814 (916 442-5828)

Richard M. Arndt... Arthur Andersen & Co., 386 North Wabasha, Ste. 900, St. Paul, MN 55102 (612 291-1211)

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Virgil S. Chandler... Alexander Grant & Company, 1101 Walnut St., Ste. 1600, Kansas City, MO 64106 (816 471-1520)

John P. Gerst... McGladrey, Hendrickson & Co., First National Bank Bldg., P. O. Box 1008, Burlington, IA 52601 (319 752-6355)

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Sacramento, CA 95814 (916 441-2370)
Howard C. Lewis... Fox & Company, P. O. Box 411, Stockton, CA 95201 (209
948-1250)
M. LaVoy Robison... Peat, Marwick, Mitchell & Co., 1600 Broadway,
Denver, CO 80202 (303 861-4010)
William H. Severson... Coopers & Lybrand, 1000 TCF Tower, 121 South
Eighth St., Minneapolis, MN 55402 (612 370-9316)
Bill F. Sims... Edwin E. Merriman & Company, 1624 15 St., P. O. Box 48,
Lubbock, TX 79408 (806 765-6352)
Michael W. Smith... W. O. Daley & Company, 427 North Magnolia Ave.,
Orlando, FL 32801 (305 423-3426)
Dennis M. Swenson... Ernst & Whinney, 633 17 St., Ste. 2400, Denver, CO
80202 (303 623-5211)
Oliver Ray Whittington... San Diego State University, School of
Accountancy, San Diego, CA 92182 (714 263-3471)
STAFF AIDE:
Don Pallais – Manager, Auditing Standards (212 575-3850)

AICPA PROFESSIONAL LIABILITY INSURANCE PLAN COMMITTEE

OBJECTIVE: To assure the availability at reasonable rates of an insurance program available to all members which would assist them in defending against claims of negligence in their practice and to underwrite the costs of any recovery where such claims are found to be valid.

Steven N. Kreisman, *Chairman*... Levine & Kreisman, Inc., 3545 South
Tamarac Dr., Suite 310, Denver, CO 80237 (303 771-5400)
Donald L. Bailey... Bailey, Calmes & Company, 9 Odana Court, Madison,
WI 53719 (608 273-4167)
William E. Burch... Burch, Fincher & Company, 707 Carillon Tower West,
Dallas, TX 75240 (214 233-9507)
Thomas P. Giusti... Longanbach, Giusti and Associates, 50 West Broad St.,
Ste. 710, Columbus, OH 43215 (614 461-1752)
Robert D. Hunter... R. D. Hunter & Co., East 122 Ridgewood Ave.,
Paramus, NJ 07652
Roland R. Mangiantini... Lautze & Lautze, 100 Pine St., Ste. 2600, San
Francisco, CA 94111 (415 362-1970)
Bernard B. Weintraub... Own Account, 4675 Ponce De Leon Blvd., Coral
Gables, FL 33146 (305 661-5566)
STAFF AIDE:
William C. Tamulinas – Assistant to General Counsel (212 575-3852)

AICPA STAFF PENSION PLAN COMMITTEE

OBJECTIVE: To determine any debatable question arising in the

administration, interpretation and application of the Plan; to adopt, from time to time, actuarial tables and procedures to be used for all actuarial calculations; to recommend to the Board of Directors for the approval the amount or rate of contributions by the Institute; to direct the Trustees as to the method of funding the Plan and the method of payment of benefits; and to originate, when necessary or desirable, revisions and amendments to the Plan.

Philip L. Defliese, *Chairman*... Columbia University, Graduate School of Business, 602 Uris Hall, New York, NY 10027 (212 536-2108)

Donald L. Adams... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6296)

Robert J. Dema... Compensation Planning, Inc., P. O. Box J, Great Bend, KS 67530 (316 793-8473)

William B. Keast... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2117)

STAFF AIDE:

Frank DiPascali – Controller (212 575-6383)

AMERICAN INSTITUTE BENEVOLENT FUND, INC.

OBJECTIVE: To control and manage the affairs and funds of the AI Benevolent Fund, Inc., to disburse funds for the relief of present or former members of the AICPA and their families, to investigate all requests for relief, and to inform widows and families of all members of the availability of the Fund.

OFFICERS AND BOARD OF TRUSTEES

Paul G. Wist, *President*... C. W. Amos & Co., 36 South Charles St., Ste. 800, Baltimore, MD 21201 (301 727-5341)

William B. Keast, *Treasurer*... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2117)

Donald J. Schneeman, *General Counsel and Secretary*... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-6469)

Robert L. Coffey... Roloff, Hnatek and Co., 203 Victoria Bank & Trust Bldg., P. O. Box 2486, Victoria, TX 77901 (512 578-2915)

John L. Harvey, Jr.... Arthur Young & Company, 2500 Koopers Bldg., Pittsburgh, PA 15219 (412 281-1559)

Louis M. Kessler... 2100 South Ocean Ln., 2509, Ft. Lauderdale, FL 33316 (305 527-4922)

Dennis E. Mitchem... Arthur Andersen & Co., 101 North First Ave., Ste. 2100, Phoenix, AZ 85003 (602 257-9234)

STAFF AIDE:

Norman Nestler – Director, Personnel (212 575-6202)

ANNUAL MEETING HOSPITALITY COMMITTEE

OBJECTIVE: To assist in creating a warm spirit of hospitality for members attending the meeting in the host city.

Sol J. Meyer, *Chairman*... Meyer & Meyer, 1300 Southeast Oak St.,
Portland, OR 97214 (503 234-5417)

Susan M. Schandel, *Vice Chairman*... Schandel & Schandel, 3516 SE
Raymond, Portland, OR 97202

STAFF AIDE:

Charles A. McGrath – Manager/Administration, Meetings (212 575-6444)

AUDITING STANDARDS ADVISORY COUNCIL

OBJECTIVE: To provide the Auditing Standards Board with the perspective of people outside the public accounting profession and to report at least annually on the work of the Board and the extent to which it has fulfilled its charge.

C. Reed Parker*, *Chairman*... Duff and Phelps, Inc., 55 East Monroe St.,
Chicago, IL 60603 (312 263-2610)

W. A. Broadus, Jr.... U. S. General Accounting Office, 441 G St., NW, Rm.
6120, Washington, DC 20548 (202 275-5200)

Leonard H. Greess... The Council of State Governments, 444 North Capitol
St., Washington, DC 20001 (202 624-5460)

Samuel P. Gunther... Own Account, 305 Madison Ave., Ste. 948, New York,
NY 10165 (212 986-6338)

E. George Hakula... General Foods Corporation, 250 North St., TA-3, White
Plains, NY 10605 (914 683-6201)

Robert E. Hamilton... University of Minnesota, Business Administration
Tower, Minneapolis, MN 55455 (612 373-0302)

John F. Haren... Union Camp Corporation, 1600 Valley Rd., Wayne, NJ
07470 (201 628-9000)

Joseph Hinsey*... White & Case, 14 Wall St., New York, NY 10005 (212
732-1040)

Barry J. Horowitz*... Marine Midland Bank, 140 Broadway, New York, NY
10015 (212 440-1831)

Robert Joseph... Kysor Industrial Corporation, One Madison Ave., Cadillac,
MI 49601 (616 775-4645)

Robert A. Klein... Midlantic National Bank, 2 Broad St., Bloomfield, NJ
07003 (201 266-6110)

Gaylen N. Larson*... Household International, Inc., 2700 Sanders Rd.,
Prospect Heights, IL 60070 (312 564-6304)

Howard Newman*... Morgan, Stanley, Inc., 1251 Avenue of the Americas,
New York, NY 10020 (212 974-4000)

Edward W. O'Connell... Wiss & Company, 33 Evergreen Pl., East Orange,
NJ 07018 (201 672-2200)

Stanley Ross... Kenneth Leventhal & Company, 2049 Century Park East,
17th Fl., Los Angeles, CA 90067 (213 277-0880)

*Consultant

Lee J. Seidler... New York University, Graduate School of Business
Administration, 100 Trinity Pl., New York, NY 10006 (212 952-5524)
Kenneth W. Stringer... Deloitte Haskins & Sells, 1114 Avenue of the
Americas, New York, NY 10036 (212 790-0500)
John J. van Benten... Geo. S. Olive & Co., 320 North Meridian St.,
Indianapolis, IN 46204 (317 635-8631)

STAFF AIDE:

Edward Gehl – Manager, CPE Technical (212 575-5527)

AUDITING STANDARDS BOARD

OBJECTIVE: To promulgate auditing standards and procedures to be observed by members of the AICPA in accordance with the Institute's rules of conduct.

James J. Leisenring, *Chairman*... Bristol, Leisenring, Herkner & Co., 312
Michigan National Bank, Battle Creek, MI 49014 (616 962-4079)
Robert W. Berliner... Arthur Young & Company, 277 Park Ave., New York,
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J. Frank Betts... Ross, Eubank, Betts & Co., P. O. Box 16090, Jackson, MS
39206 (601 982-1282)
John F. Burke... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New
York, NY 10055 (212 867-9100)
Herman O. Coleman... Cherry, Bekaert & Holland, One NCNB Plaza, Ste.
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Robert K. Elliott... Peat, Marwick, Mitchell & Co., 345 Park Ave., New
York, NY 10154 (212 872-6507)
George D. Funk... Moss Adams, 2830 Bank of California Center, Seattle,
WA 98164 (206 223-1820)
Bruce N. Huff... Davis, Kinard & Co., 1052 North 5 St., Alibene, TX 79601
(915 673-5161)
William R. Kinney, Jr.... University of Iowa, College of Business
Administration, Iowa City, IA 52242 (319 353-5936)
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Chicago, IL 60602 (312 580-0069)
Dennis R. Meals... Rylander, Clay & Opitz, 3312 Collingworth, Ft. Worth,
TX 76107 (817 332-2301)
Thomas I. Mueller... McGladrey, Hendrickson & Co., 80 South Eighth St.,
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Myron Wald... Laventhol & Horwath, 919 Third Ave., New York, NY 10022
(212 980-3100)

STAFF AIDES:

Douglas R. Carmichael – Vice President, Auditing (212 575-6372)
Dan M. Guy – Director, Auditing Research (212 575-6377)

William J. Metzger – Assistant Manager, Auditing Standards (212 575-5510)

COMMODITY FUTURES TRADING SUBCOMMITTEE

OBJECTIVE: To provide liaison between the accounting profession and the Commodity Futures Trading Commission, to offer the assistance of the profession in formulating reporting practices within the commodities industry, and to prepare an audit and accounting guide when CFTC regulations are issued.

- Alfred N. Schrott, *Chairman*... Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, NY 10004 (212 422-1000)
- Harvey J. Bazaar... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2231)
- Irving I. Cohen... Lehman Brothers Kuhn Loeb, Inc., 55 Water St., New York, NY 10041 (212 558-2372)
- Philip Hoerter... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5000)
- Lawrence O. Kaplan... Checkers, Simon & Rosner, 33 North LaSalle St., Chicago, IL 60602 (312 346-4242)
- Lewis Kramer... Ernst & Whinney, One Citicorp Center, 153 East 53 St., New York, NY 10022 (212 888-9100)
- Neil N. Lapidus... Lurie, Eiger, Besikof & Co., 621 North Lilac Dr., Minneapolis, MI 55422 (612 546-4404)
- Thomas C. Lockburner... Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5259)
- Joel E. Miller... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10019 (212 956-7632)
- Sy Nagorsky... Bernstein and Bank, Ltd., 6677 North Lincoln Ave., Chicago, IL 60645 (312 286-4755)
- Charles H. Smith... University of Illinois, 270 Commerce Bldg. West, 1206 South Sixth St., Urbana, IL 61801 (217 333-4535)
- STAFF AIDE:**
- Michael Gries – Practice Fellow, Auditing Standards (212 575-7056)

EDP AUDITING STANDARDS SUBCOMMITTEE

OBJECTIVE: To develop and report on preferred practices and techniques regarding the use of computers in the conduct of audits and to advise other committees and the membership of the Institute on matters relating to the audit of computerized systems.

- James H. David, *Chairman*... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)
- Edward H. Abrams... State of New Jersey, State House, Ste. 232, Trenton, NJ 08625 (609 292-8304)

Russell E. Andrews... Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 491-1600)

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David C. Goodyear... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5162)

David M. Harris... Lilly & Harris, 1447 Peachtree St., Ste. 1010, Atlanta, GA 30309 (404 874-2600)

Robert B. Ilderton... 2250 Beekman Cove, Germantown, TN 38138 (901 754-2316)

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Eugene H. Kramer... E. H. Kramer & Co., 8380 Melrose Ave., Ste. 302, Los Angeles, CA 90069 (213 651-0173)

Oscar R. Kunreuther... Brout & Company, 380 Madison Ave., New York, NY 10017 (212 682-4200)

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Dennis M. Stevens... Peat, Marwick, Mitchell & Co., 720 Olive St., St. Louis, MO 63101 (314 444-1400)

STAFF AIDE:

Michael Gries - Practice Fellow, Auditing Standards (212 575-7056)

STATISTICAL SAMPLING SUBCOMMITTEE

OBJECTIVE: To disseminate information about the application of statistical sampling to accounting and auditing, to maintain cooperative relations with statisticians, and to advise the technical senior committees and the membership of the Institute on matters relating to statistical sampling.

James L. Kirtland, *Chairman*... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0624)

James E. Foster... U. S. Department of Health & Human Services, Audit Agency, Rm. 5700, 330 Independence Ave., SW, Washington, DC 20201 (202 472-3204)

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Stephen V. N. Yates... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

STAFF AIDE:

George Zuber – Manager, Auditing Standards (212 575-6375)

STOCKBROKERAGE AUDITING SUBCOMMITTEE

OBJECTIVE: To maintain communications between regulatory agencies, the brokerage industry and the accounting profession; to promote the use of GAAP and adoption of sound reporting practices in the brokerage industry.

Gerard Marcus, *Chairman*... Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, NY 10004 (212 422-1000)

Warren A. Essner... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10019 (212 956-8944)

Michael Ferman... Touche Ross & Co., 2100 Railway Exchange Bldg., St. Louis, MO 63101 (314 231-3110)

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Stanley I. Goldberg... Richard A. Eisner & Company, 380 Madison Ave., New York, NY 10017 (212 986-2629)

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James L. Owens... Jefferies & Co., Inc., 445 South Figueroa St., Ste. 3300, Los Angeles, CA 90071 (213 624-3333)

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Louis Vernick... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

*Consultant

STAFF AIDE:

Meryl L. Reed – Manager, Auditing Standards (212 575–6404)

AWARDS COMMITTEE

OBJECTIVE: To select those members of the AICPA who qualify for the CPA Gold Medal Award for Distinguished Service.

Ralph E. Kent, *Chairman*... 277 Park Ave., Ste. 2504, New York, NY 10172
(212 759–3393)

Peter Arnstein... John F. Forbes & Co., 4 Embarcadero Center, 4th Fl., San Francisco, CA 94111 (415 398–1212)

Norton M. Bedford... Harvard University, Graduate School of Business Administration, Soldiers Field, Boston, MA 02163

Samuel A. Derieux... Derieux, Baker, Thompson & Whitt, P. O. Box 1993, F. & M. Center, Richmond, VA 23216 (804 643–2875)

Paul Lambert, Jr.... Own Account, 4424 Montgomery Ave., Bethesda, MD 20814 (301 654–3044)

Wallace E. Olson... (Retired), 9001 First Ave., Kewosba, WI 53140 (414 694–0599)

John W. Zick... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489–8900)

STAFF AIDE:

Donald J. Schneeman – General Counsel and Secretary (212 575–6469)

BANKING COMMITTEE

OBJECTIVE: To prepare position statements on pronouncements and proposals of the bank regulatory agencies and legislative proposals of the Congress which pertain to accounting and auditing requirements in the banking industry; to cooperate with and support other committees of the Institute on banking related matters; to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and periodic publications.

Thomas H. Asson, *Chairman*... Coopers & Lybrand, 1900 Three Girard Plaza, Philadelphia, PA 19102 (215 587–5303)

Charles J. Anderson... Rowles & Jameson, 6501 York Rd., Baltimore, MD 21212 (301 377–5000)

Gary L. Anderson... Main Hurdman, 400 Kennecott Bldg., Salt Lake City, UT 84133 (801 521–2811)

Carl L. Bossung... Crowe, Chizek and Company, 330 East Jefferson Blvd., P. O. Box 7, South Bend, IN 46601 (219 232–3992)

Roger J. Castonguay... Northeast Bankshare Association, 449 Congress St., Portland, ME 04101 (207 773–7600)

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FL 33517 (813 442-0494)
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Little Rock, AR 72201 (501 372-3171)
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(212 371-2000)
Eugene M. McQuade... Manufacturers Hanover Corporation, 350 Park Ave.,
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Magnus C. Nelson... Ernst & Whinney, 2000 National City Center,
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IL 60603 (312 580-0033)
Ronald L. Peacher... Alexander Grant & Company, Prudential Plaza, Ste.
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John T. Shanahan, Jr.... Peat, Marwick, Mitchell & Co., 345 Park Ave.,
New York, NY 10154 (212 872-5708)
Wilbur H. Stevens... Own Account, Civic Center Bldg., 21 West Alisal St.,
Ste. 106, Salinas, CA 93901 (408 757-5318)
John P. Tighe... Deloitte Haskins & Sells, 155 East Broad St., Columbus,
OH 43215 (614 221-1000)
STAFF AIDE:
Craig A. Mason – Manager, Federal Government Relations (202 872-8190)

BAR COMMITTEE, RELATIONS WITH THE

OBJECTIVE: To maintain cooperative relations between the AICPA and the American Bar Association, and to settle differences by discussion and mutual agreement.

William C. Penick, *Chairman*... Arthur Andersen & Co., 1666 K St., NW,
Washington, DC 20006 (202 862-3332)
Arthur J. Dixon... Oppenheim, Appel, Dixon & Co., 750 Third Ave., New
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Edward P. Hooper... Main Hurdman, Park Avenue Plaza, 55 East 52 St.,
New York, NY 10055 (212 909-5000)
Louis E. Levy... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York,
NY 10022 (212 758-9700)
Harry M. Linowes... Leopold & Linowes, 1120 Connecticut Ave., NW,
Washington, DC 20036 (202 833-2280)
Jerome P. Solari... Deloitte Haskins & Sells, 44 Montgomery St., San
Francisco, CA 94104 (415 393-4358)
STAFF AIDES:
Theodore C. Barreaux – Vice President, Government Relations (202
872-8190)
Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

BOARD OF EXAMINERS

OBJECTIVE: To establish policy for the Examinations Division and to supervise, coordinate, plan and initiate all of the projects, programs and activities of the subcommittees and task forces of the Board of Examiners. Specific responsibilities of this committee are to prepare semiannual uniform examinations in accounting theory, accounting practice, auditing and business law which may be used by state boards of accountancy for examining CPA candidates; to make available to state examining boards a uniform grading service; to provide state boards of accountancy with aids to candidates for the examination and to serve as liaison between the AICPA and the National Association of State Boards of Accountancy on matters pertaining to the examination.

James H. Naus, *Chairman*... Crowe, Chizek and Company, 330 East Jefferson Blvd., South Bend, IN 46601 (219 232-3992)

Robert Glen Berryman... University of Minnesota, School of Management, Minneapolis, MN 55455 (612 373-3603)

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STAFF AIDE:

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ACCOUNTING PRACTICE SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on accounting practice in accordance with guidelines and policies established by the Board of Examiners.

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Perren A. Cherry... Robert Cherry and Company, P. O. Box 4278, Shreveport, LA 71104 (318 222-2222)

- Sylvia H. Duncan,... Own Account, 1211 Skyline Dr., Stillwater, OK 74074
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- Morton C. Feder, Jr.... Miller & Co., 7 East Market St., York, PA 17401
(717 846-7000)
- Earl C. Keller... The University of Michigan, Graduate School of Business
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- Larry N. Killough... Virginia Polytechnic Institute & State University, 307
Pamplin Hall, Blacksburg, VA 24061 (703 961-6591)
- Joseph E. Mori... San Jose State University, 1125 Revere Dr., Sunnyvale,
CA 94087 (408 277-3497)
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77843 (713 845-5014)

STAFF AIDE:

Mitchell D. Rothkopf – Director, Examinations (212 575-6495)

ACCOUNTING THEORY SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on accounting theory in accordance with guidelines and policies established by the Board of Examiners.

- O. Whitfield Broome, Jr., *Chairman*... University of Virginia, McIntire
School of Commerce, Monroe Hall, Charlottesville, VA 22903 (804
977-6600)
- Robert Glen Berryman... University of Minnesota, School of Management,
Minneapolis, MN 55455 (612 373-3603)
- Howard S. Shapiro... Oppenheim, Appel, Dixon & Co., 222 South Riverside
Plaza, Chicago, IL 60606 (312 648-1211)
- Lyle C. Steinmeier... University of North Dakota, Box 8097, University
Station, Grand Forks, ND 58202 (701 777-2921)

STAFF AIDE:

Mitchell D. Rothkopf – Director, Examinations (212 575-6495)

AUDITING SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on auditing in accordance with guidelines and policies established by the Board of Examiners.

- Alan J. Lorie, *Chairman*... Coopers & Lybrand, 2500 Anaconda Tower,
Denver, CO 80202 (303 573-5500)
- Stephen I. Finney... Touche Ross & Co., 111 East Wacker Dr., Chicago, IL
60601 (312 644-8900)
- Clayton C. McMurray... Own Account, 3501 Lincolnshire, Topeka, KS 66604
(913 233-0422)
- John H. Smith... The University of Iowa, 428 Phillips Hall, Iowa City, IA
52442 (319 353-5936)

STAFF AIDE:

Mitchell D. Rothkopf – Director, Examinations (212 575–6495)

BUSINESS LAW SUBCOMMITTEE

OBJECTIVE: To develop a semiannual examination on business law in accordance with guidelines and policies established by the Board of Examiners.

Stanley Siegel, *Chairman*... University of California, School of Law, 405 Hilgard Ave., Los Angeles, CA 90024 (213 825–4342)

Ronald D. Bassey... Bassey, Selesko, Couzens and Murphy, 1400 American Center, Southfield, MI 48034 (313 355–5000)

Richard L. Denney... Coopers & Lybrand, 100 East Broad St., Columbus, OH 43215 (614 221–7471)

Richard L. Miller, Jr.... Own Account, 23 West 8 St., Hinsdale, IL 60521 (312 986–0578)

STAFF AIDE:

Mitchell D. Rothkopf – Director, Examinations (212 575–6495)

GRADING SUBCOMMITTEE

OBJECTIVE: To review the functioning of the Advisory Grading Service and to ensure that the grading of the Examination is performed fairly and uniformly.

Alan J. Lorie, *Chairman*... Coopers & Lybrand, 2500 Anaconda Tower, Denver, CO 80202 (303 573–5500)

O. Whitfield Broome, Jr.... University of Virginia, McIntire School of Commerce, Monroe Hall, Charlottesville, VA 22903 (804 977–6600)

Everette Howard Cannon... Cannon & Company, 901 Peters Creek Parkway, P. O. Box 5158, Winston–Salem, NC 27103 (919 725–0635)

Stanley Siegel... University of California, School of Law, 405 Hilgard Ave., Los Angeles, CA 90024 (213 825–4342)

Carlton D. Stolle... Texas A&M University, College of Business Administration, Department of Accounting, College Station, TX 77843 (713 845–5014)

STAFF AIDE:

Mitchell D. Rothkopf – Director, Examinations (212 575–6495)

**CONTINUING PROFESSIONAL EDUCATION
EXECUTIVE COMMITTEE**

OBJECTIVE: To establish policies for the constituent committees and the Continuing Professional Education Group.

Austin G. Robertson, Jr., *Chairman*... Stewart, Robertson, Millican & Co., 800 Travis Pl., Shreveport, LA 71101 (318 221–3615)

- Robert Glen Berryman... University of Minnesota, School of Management,
Minneapolis, MN 55455 (612 373-3603)
- K. Dane Brooksher... Peat, Marwick, Mitchell & Co., 345 Park Ave., New
York, NY 10154 (212 758-9700)
- Robert T. Ciesick... Meaden & Moore, 1010 Union Commerce Bldg.,
Cleveland, OH 44115 (216 241-3272)
- Lavern O. Johnson... Main Hurdman, Park Avenue Plaza, 55 East 52 St.,
New York, NY 10055 (212 867-9100)
- William E. Kuntz... Deloitte Haskins & Sells, 1114 Avenue of the Americas,
New York, NY 10036 (212 790-0781)
- Eldon C. Lewis... Fox & Company, 1660 Lincoln St., Ste. 2700, Denver, CO
80264 (303 831-9596)
- Harold L. Monk, Jr.... Davis, Monk, Farnsworth & Company, P. O. Box
13442, Gainesville, FL 32604 (904 372-6300)
- Paul E. Portz... Burlington Northern Internal Audit, 176 East 5 St., St.
Paul, MN 55101 (612 298-7169)
- STAFF AIDE:**
- Rex B. Cruse, Jr. – Managing Director, Continuing Professional Education
(212 575-6242)

CPE MARKETING AND DISTRIBUTION SUBCOMMITTEE

OBJECTIVE: To recommend administrative policies and procedures for the promotion, scheduling and distribution of CPE programs.

- Robert T. Ciesick, *Chairman*... Meaden & Moore, 1010 Union Commerce
Bldg., Cleveland, OH 44115 (216 241-3272)
- Willet R. Bushnell... Own Account, P. O. Box 405, Wasilla, AK 99687 (907
376-4195)
- Michael Colgan*... Pennsylvania Institute of CPAs, 1100 Lewis Tower Bldg.,
Philadelphia, PA 19102 (215 735-2635)
- Wanda File*... Arizona Society of CPAs, 1250 East Baseline Rd., Ste. 104,
Tempe, AZ 85283 (602 839-9942)
- Joseph LaManna... Own Account, One Exchange St., Rochester, NY 14614
(716 454-6370)
- Edward I. McQuiston, Jr.*... California CPA Foundation for Education and
Research, 1000 Welch Rd., Palo Alto, CA 94304 (415 321-9545)
- James J. Mullarky*... Florida Institute of CPAs, P. O. Box 5437,
Tallahassee, FL 32301 (904 878-8228)
- L. Paden Neeley... North Texas State University, College of Business
Administration, P. O. Box 13288, Denton, TX 76203 (817 788-2483)
- Dorian Olson... Moorhead State University, Moorhead, ND 58560 (218
236-2266)
- Ellen Precourt*... Connecticut Society of CPAs, CSCPA Foundation, 179
Allyn St., Ste. 501, Hartford, CT 06103 (203 525-1153)
- Lynn Regan*... Minnesota Society of CPAs, 718 Northwestern Financial
Center, Minneapolis, MN 55431 (612 831-2707)

*Consultant

Jay Rothberg*... Society of Louisiana CPAs, 4051 Veterans Blvd., Ste. 408,
Metairie, LA 70002 (504 889-0200)

STAFF AIDES:

George P. Adair – Director, CPE Marketing & Production (212 575-5660)

Margo Jossem – Manager, CPE Marketing (212 575-6229)

CPE COURSE DEVELOPMENT SUBCOMMITTEE

OBJECTIVE: To monitor the overall quality of the AICPA's CPE programs and recommend ways to expand offerings, improve instructional design, deliver CPE effectively and respond to the CPE needs of the membership.

Lavern O. Johnson, *Chairman*... Main Hurdman, Park Avenue Plaza, 55
East 52 St., New York, NY 10055 (212 867-9100)

Robert V. Boos... Peat, Marwick, Mitchell & Co., 810 Seventh Ave., 24th Fl.,
New York, NY 10019 (212 758-9700)

Joseph B. Dresselhaus... Johnson Grant & Co., 1400 American Charter
Center, Lincoln, NE 68508 (402 474-5000)

Thomas D. Hubbard... University of Nebraska, College of Business,
Department of Accounting, Lincoln, NE 68588 (402 472-3083)

Robert L. Israeloff... Israeloff, Trattner & Co., 11 Sunrise Plaza, Valley
Stream, NY 11581 (516 872-3300)

Larry Gene Pointer... (Texas A&M University, College Station), P. O. Box
3055, Bryan, TX 77801 (713 845-4875)

Robert M. Rosen... Ernst & Whinney, 1225 Connecticut Ave., NW,
Washington, DC 20036 (202 862-6250)

H. Alan Schneider... Curchin, Schneider & Stives, 100 Maple Ave., Red
Bank, NJ 07701 (201 747-0500)

Bernard H. Sirkin... Rubin, Brown, Gornstein & Co., 230 South Bemiston,
St. Louis, MO 63105 (314 727-8150)

Michael A. Walker... Mann Judd Landau, 230 Park Ave., New York, NY
10169 (212 661-5500)

Eli Werlin... Urbach, Kahn & Werlin, 66 State St., Albany, NY 12207 (518
449-3166)

STAFF AIDE:

Lochlann B. Dey – Director, CPE Course Development (212 575-6233)

COMPUTER EDUCATION SUBCOMMITTEE

OBJECTIVE: To provide consultation and assistance in the development and evaluation of educational programs to furnish the profession with training in electronic data processing.

Robert V. Boos, *Chairman*... Peat, Marwick, Mitchell & Co., 810 Seventh
Ave., 24th Fl., New York, NY 10019 (212 758-9700)

William K. Daugherty... New Mexico State University, Box 3DH, Las
Cruces, NM 88003 (505 646-4901)

*Consultant

Howard W. Franzblau... Applied Professional Concepts, 760 Avenida Estancias, Ste. E, Venice, FL 33595 (813 484-8874)

George W. Krull, Jr.... Mercy College, Director of Accounting Programs, Dobbs Ferry, NY 10522 (914 693-4500)

Richard S. Savich... University of Southern California, School of Accounting, Los Angeles, CA 90007 (213 743-2426)

Melvin G. Schwartz... (Washington Suburban Sanitary Commission, Hyattsville), 6445 Fairmead Ln., Columbia, MD 21045 (301 699-4802)

Lawrence J. Stallman... IBM Corporation, P. O. Box 2150, Atlanta, GA 30301 (404 238-2775)

Curtis C. Verschoor... DePaul University, 25 East Jackson Blvd., Chicago, IL 60604 (312 321-7820)

John B. Wardlaw... Anderson, Clayton & Co., P. O. Box 2538, Houston, TX 77001 (713 651-0641)

STAFF AIDE:

Paul Miranti - Administrative Manager, CPE Technical (212 575-6255)

EDUCATIONAL MATERIALS EXCHANGE SUBCOMMITTEE

OBJECTIVE: To study and promote the exchange of CPE materials and methodologies and to recommend policy for the operation of the AICPA materials exchange library.

William E. Kuntz, *Chairman*... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0781)

Ernest E. Bartholomew... Arthur Young & Company, Reston International Center, 11800 Sunrise Valley Dr., Reston, VA 22091 (703 620-3888)

David J. Bright, III... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5618)

Gary L. Fish*... Illinois State University, Department of Accounting, Normal, IL 61761 (309 436-7651)

Murray B. Hirsch... Coopers & Lybrand, 80 Park Plaza, Newark, NJ 07102 (201 643-3301)

Lesley H. Howe... Peat, Marwick, Mitchell & Co., 810 Seventh Ave., New York, NY 10019 (212 758-9700)

Eldon C. Lewis... Fox & Company, 1660 Lincoln St., Ste. 2700, Denver, CO 80264 (303 831-9596)

Gearold D. Miles... Arthur Andersen & Co., 1405 North Fifth Ave., St. Charles, IL 60174 (312 377-3100)

Frederick L. Neumann... University of Illinois, 1206 South Sixth St., Champaign, IL 61820 (217 333-2451)

Alfred M. Pruskowski... Oppenheim, Appel, Dixon & Co., One New York Plaza, New York, NY 10004 (212 422-1000)

George A. Rabito... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

Martin H. Rosenberg*... Illinois CPA Society, 135 South LaSalle St., Chicago, IL 60603 (312 346-7957)

*Consultant

Ira R. Weiss... (Pannell Kerr Forster), 333 North Belt East, Houston, TX
77060 (713 999-5154)

STAFF AIDE:

Rex B. Cruse, Jr. – Managing Director, Continuing Professional Education
(212 575-6242)

CONTINUING PROFESSIONAL EDUCATION STANDARDS SUBCOMMITTEE

OBJECTIVE: To seek uniformity or consistency in all matters pertaining to implementation of or compliance with required CPE and related standards.

K. Dane Brooksher, *Chairman*... Peat, Marwick, Mitchell & Co., 345 Park
Ave., New York, NY 10154 (212 758-9700)

Thomas M. Berry*... Virginia Society of CPAs, 700 East Main Bldg., Ste.
1010, Richmond, VA 23219 (804 643-1489)

Samuel Horovitz... Horovitz, Rudoy and Roteman, 900 Lawyers Bldg.,
Pittsburgh, PA 15219 (412 391-2920)

Robert W. Law... Ernst & Whinney, 1300 Union Commerce Bldg.,
Cleveland, OH 44115 (216 861-5000)

Milton R. Stern*... University of California, Univesity Extension Division,
Berkeley, CA 94720 (415 642-4181)

Nathaniel Wechsler... Pannell Kerr Forster, 1101 Brickell Ave., Ste. 900,
Miami, FL 33131 (305 358-1616)

Barbara J. Yates... Yates & Company, Ltd., 1215 Rebsamen Park Rd., Little
Rock, AR 72202 (501 661-0163)

STAFF AIDE:

Rex B. Cruse, Jr. – Managing Director, Continuing Professional Education
(212 575-6242)

CREDIT UNIONS AUDIT GUIDE SPECIAL COMMITTEE

OBJECTIVE: To prepare AICPA audit guide for credit unions.

Michael P. McCarthy, *Chairman*... Deloitte Haskins & Sells, 1200 New
Hampshire Ave., NW, Ste. 460, Washington, DC 20036 (202
862-3529)

Robert M. Borschow... Ernst & Whinney, 2000 National City Center,
Cleveland, OH 44114 (216 861-5000)

James H. Hammond, Jr.... Peat, Marwick, Mitchell & Co., 1990 K St., NW,
Washington, DC 20006 (202 223-9525)

Clifford Heffner... Own Account, 5445 Balboa Blvd., Ste. 115, Encino, CA
91316 (213 995-8848)

Charles R. Hereford... Hereford, Lynch & Co., 330 North Belt East, Ste.
115, Houston, TX 77060 (713 931-1665)

Stanley C. Hollen... Caterpillar Employees Credit Union, P. O. Box 1715,
Peoria, IL 61656 (309 675-3132)

*Consultant

Howard M. Olsen... Touche Ross & Co., 1900 M St., NW, Washington, DC
20036 (202 452-1200)

Wayne J. Weber... Fox & Company, 918 Commerce Tower, Kansas City, MO
64199 (816 221-5520)

STAFF AIDE:

Craig A. Mason – Manager, Federal Government Relations (202 872-8190)

EDUCATION EXECUTIVE COMMITTEE

OBJECTIVE: To formulate and recommend to the Board of Directors policy on issues pertaining to pre-entry accounting education and related matters; and to consider for approval the implementation of projects and activities recommended by the subcommittees.

James E. Sorensen, *Chairman*... University of Denver, School of
Accountancy, Denver, CO 80208 (303 753-3342)

Steven R. Berlin... Cities Service Company, P. O. Box 300, Tulsa, OK 74102
(918 561-4434)

Leonard S. Brown... Leonard S. Brown & Co., 22 Rillo Dr., Wayne, NJ
07470 (201 696-6373)

Johnnie L. Clark... Own Account, 2794 Chaucer Dr., SW, Atlanta, GA
30311 (404 691-5955)

E. William Dandes... (Bentley College, Waltham), 164 Cabot St., Newton,
MA 02158 (617 244-0008)

A. Tom Nelson... University of Utah, College of Business, Salt Lake City,
UT 84112 (801 581-7431)

Gary John Previts... Case Western Reserve University, School of
Management, Cleveland, OH 44106 (216 368-2074)

Claude Rodgers... Arthur Andersen & Co., 1405 North Fifth Ave., St.
Charles, IL 60174 (312 377-3100)

John F. Solan, Jr.... Ernst & Whinney, 2000 National City Center,
Cleveland, OH 44114 (216 861-5000)

Herbert W. Wakeford... North Carolina Association of CPAs, 4509
Creedmoor Rd., Ste. 102, Raleigh, NC 27612 (919 782-2304)

Doyle Z. Williams... University of Southern California, School of
Accounting, University Park, Los Angeles, CA 90007 (213 743-2426)

STAFF AIDE:

James H. MacNeill – Director, Relations with Educators (212 575-6357)

EDUCATORS AND STUDENTS SUBCOMMITTEE, RELATIONS WITH

OBJECTIVE: To develop and recommend Institute policy for (a) establishing and maintaining lines of communication with administrators and faculties of accounting programs and organizations representing these individuals, and (b) encouraging a flow of qualified persons into the

accounting profession by promoting student interest in careers as certified public accountants.

Doyle Z. Williams, *Chairman*... University of Southern California, School of Accounting, University Park, Los Angeles, CA 90007 (213 743-2426)

Jack Brooks*... Connecticut Society of CPAs, 179 Allyn St., Hartford, CT 06103 (203 525-1153)

E. William Dandes... (Bentley College, Waltham), 164 Cabot St., Newton, MA 02158 (617 244-0008)

Jerry Lee Esselstein... Shelly Berman Communicators, 1070 Morse Rd., Columbus, OH 43229 (614 436-4444)

Charles Gumbiner... Gumbiner, Savett Accountancy Corporation, 9247 Alden Dr., Beverly Hills, CA 90210 (213 878-0760)

Hugh D. Hammerslag... Seidman & Seidman, 600 Talcott Bldg., Rockford, IL 61101 (815 965-9481)

Konstance J. Kirschman... (North Carolina National Bank), 707 North Poplar St., Charlotte, NC 28202 (704 333-7877)

David R. Larson... University of Tennessee at Chattanooga, 816 Brynewood Park Ln., Chattanooga, TN 37415 (615 755-4393)

Mary P. Locatelli... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

William Markell... University of Delaware, Department of Accounting, Newark, DE 19711 (302 738-2961)

Charles W. Taylor... The University of Mississippi, School of Accountancy, 325 Conner Hall, University, MS 38677 (601 232-7468)

STAFF AIDE:

Beatrice Sanders - Manager, Relations with Educators (212 575-6434)

PERSONNEL TESTING SUBCOMMITTEE

OBJECTIVE: To develop policy for operation of the professional and college testing programs; to encourage test usage; to assist in the development of new test forms; to study the predictive qualities of these tests; and to consider other related testing matters.

Steven R. Berlin, *Chairman*... Cities Service Company, P. O. Box 300, Tulsa, OK 74102 (918 561-4434)

Thomas W. Bartlett... Petro-Tex Chemical Corporation, P. O. Box 2584, Houston, TX 77001 (713 475-2973)

Donald M. Cash... Pittsburg State University, Department of Accounting, Pittsburg, KS 66762 (316 231-7000)

Henry Collier*... Florida Atlantic University, College of Business & Public Administration, Boca Raton, FL 33432 (305 395-5100)

Barry F. Doll... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)

Joe R. Fritzemeyer... Arizona State University, College of Business Administration, Department of Accounting, Tempe, AZ 85281 (602 965-3631)

*Consultant

Larry J. Mawhinney... Arthur Young & Company, 11800 Sunrise Valley Dr., Reston, VA 22091 (703 620-3888)

William G. Shenkir... University of Virginia, McIntire School of Commerce, Monroe Hall, Charlottesville, VA 22903 (804 924-3176)

STAFF AIDE:

Beatrice Sanders – Manager, Relations with Educators (212 575-6434)

EMPLOYEE BENEFIT PLANS AND ERISA SPECIAL COMMITTEE

OBJECTIVE: To prepare an audit guide on employee benefit plans, to maintain appropriate liaison with governmental agencies in connection with ERISA and to prepare, or participate in the preparation of, responses to auditing and accounting proposals on employee benefit plans and plan sponsors.

Andrew J. Capelli, *Chairman*... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

Dane W. Charles... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

George W. Cowles*... Bankers Trust Company, 280 Park Ave., New York, NY 10017 (212 850-2097)

Warren A. Essner... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10019 (212 956-8944)

James B. Miller... Deloitte Haskins & Sells, 800 Two Gateway Center, Pittsburgh, PA 15222 (412 263-6909)

Albert Morrison, Jr.... Caplan, Morrison, Brown & Company, 9795 South Dixie Highway, Miami, FL 33156 (305 667-3541)

Sheldon D. Schneider... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)

Richard Schwartz... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)

Robert A. Semenza... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5337)

Leon R. Simard... Aetna Life & Casualty, 151 Farmington Ave., Hartford, CT 06156 (203 273-6679)

Richard M. Steinberg... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2815)

STAFF AIDE:

Brian Zell – Manager, Auditing Standards (212 575-6373)

FEDERAL GOVERNMENT EXECUTIVE COMMITTEE

OBJECTIVE: To assist in the development of a more effective relationship with leaders in the government and executive branch. To identify public issues on which the public accounting profession is particularly qualified to

*Consultant

make a contribution. To provide advice on how the accounting profession can make its skills available to the government in its effort to improve its financial controls.

Irving Hoffman, *Chairman*... Fox & Company, 1220 19 St., NW,
Washington, DC 20036 (202 785-9800)

Robert T. Atwood... Deloitte Haskins & Sells, National Affairs Office, Ste.
460, 1200 New Hampshire Ave., NW, Washington, DC 20036 (202
862-3550)

Robert E. Hanson... Arthur Young & Company, 277 Park Ave., New York,
NY 10172 (212 922-2162)

Charles A. Hass... Main Hurdman, 1050 17 St., NW, Washington, DC 20036
(202 466-3010)

Marvin E. Jewell... Marvin E. Jewell & Co., 405 Executive Bldg., Lincoln,
NE 68508 (402 475-9571)

J. Curt Mingle... Clifton, Gunderson & Co., 808 Commercial National Bank
Bldg., Peoria, IL 61602 (309 671-4511)

Gerald A. Polansky... Touche Ross & Co., 1900 M St., NW, Washington, DC
20036 (202 452-1200)

Frank S. Sato... Office of Inspector General, Veterans Administration, 810
Vermont Ave., NW, Washington, DC 20420 (202 389-2636)

K. Wayne Smith*... Coopers & Lybrand, 1800 M St., NW, Washington, DC
20036 (202 223-1700)

Wallace F. Suttle... Suttle and Stalnaker, 1560 Kanawha Blvd. East,
Charleston, WV 25311 (304 343-4126)

Cornelius E. Tierney... Arthur Young & Company, 1025 Connecticut Ave.,
NW, Washington, DC 20036 (202 828-7000)

STAFF AIDE:

Joseph F. Moraglio – Director, Federal Government Relations (202
872-8190)

CIVIL AERONAUTICS SUBCOMMITTEE

OBJECTIVE: To prepare letters of comment on accounting and auditing pronouncements and proposals of the Civil Aeronautics Board and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to the airline industry, and to communicate with regulatory and industry officials on matters of mutual interest.

Ronald L. Merriman, *Chairman*... Peat, Marwick, Mitchell & Co., 555 South
Flower St., Los Angeles, CA 90071 (213 972-4000)

Michael B. Becker... Arthur Young & Company, 2900 Republic National
Bank Bldg., Dallas, TX 75201 (214 742-2333)

Donald E. Brooks... Coopers & Lybrand, 1251 Avenue of the Americas, New
York, NY 10020 (212 536-2000)

Thomas H. Chamberlain... Price Waterhouse, 3500 One Biscayne Tower,
Miami Beach, FL 33131 (305 358-3682)

*Consultant

Richard L. Green... Deloitte Haskins & Sells, 2400 Pershing Rd., Kansas City, MO 64108 (913 432-8514)
Byron F. Johnson... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)
Cornelius M. McDonald, III... Touche Ross & Co., 2100 Railway Exchange Bldg., St. Louis, MO 63101 (314 231-3110)
George H. Scharber... Ernst & Whinney, W-2990 First National Bank Bldg. St. Paul, MN 55101 (612 227-7311)
Thomas C. Walters... Alexander Grant & Company, Midwest Plaza Bldg., 801 Nicollet Mall, Minneapolis, MN 55402 (612 332-0524)
STAFF AIDE:
Allen L. Cooper – Manager, Federal Government Relations (202 872-8190)

FEDERAL ACQUISITION SUBCOMMITTEE

OBJECTIVE: To assist in the development of a more effective relationship between the accounting profession and the government in the area of federal acquisition. To identify issues and to offer the assistance of the accounting profession in formulating legislation and regulations relating to federal acquisition.

Donald S. Grenough, *Chairman*... Touche Ross & Co., 1990 M St., NW, Washington, DC 20036 (202 452-1200)
Frank M. Alston... Price Waterhouse, 1801 K St., NW, Washington, DC 20008 (202 296-0800)
Bennie L. Hadnott... Watson, Rice & Co., 570 7 Ave., New York, NY 10018 (212 921-1285)
Seymour Herman... Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-6740)
James J. O'Neill... Hausser & Heintel, 1410 Terminal Tower, Cleveland, OH 44113 (216 523-1900)
Daniel Peck... Daniel Peck Associates, 20 Walnut St., Wellesley Hills, MA 02181 (617 235-7517)
Louis I. Rosen... Arthur Young & Company, 1025 Connecticut Ave., NW, Washington, DC 20036 (202 828-7231)
Robert J. Starry... Deloitte Haskins & Sells, 1101 15 St., NW, Washington, DC 20005 (202 862-3596)
Richard B. Willett... Alexander Grant & Company, 2000 L St., NW, Washington, DC 20036 (202 296-7800)
STAFF AIDE:
Maryn H. Fisher – Assistant Manager, Federal Government Relations (202 872-8190)

FEDERALLY ASSISTED PROGRAMS SUBCOMMITTEE

OBJECTIVE: To provide advice and assistance to federal agencies responsible for the administration of federal assistance programs with the

development of effective audit programs which are consistent with broad federal policies and GAAS. To monitor and provide guidance on proposed federal legislation affecting governmental auditing. To advise senior technical committees and practitioners regarding governmental auditing matters.

- J. Curt Mingle, *Chairman*... Clifton, Gunderson & Co., 808 Commercial National Bank Bldg., Peoria, IL 61602 (309 671-4511)
- Lawrence Belcher, Jr.... Joseph H. Watson & Co., 55 Washington St., East Orange, NJ 07017 (201 672-6565)
- Bert T. Edwards... Arthur Andersen & Co., 1666 K St., NW, Washington, DC 20006 (202 862-3162)
- Joseph J. Genovese... Department of Transportation, Office of the Inspector General, 400 7 St., SW, Washington, DC 20590 (202 426-4080)
- Howard S. Gesbeck, Jr.... Williams, Young & Hebert, 3321 West Beltline Highway, Madison, WI 53713 (608 274-1980)
- Joseph F. King... Kenneth Leventhal & Company, 2033 K St., NW, Washington, DC 20006 (202 296-4844)
- John J. Lordan... Financial Mgt. Branch, Office of Management and Budget, New Executive Office Bldg., Rm. 6002, Washington, DC 20503 (202 395-6823)
- Richard K. McAllister... Main Hurdman, Four Gateway Center, Pittsburgh, PA 15222 (412 281-8000)
- Clement Roy... Alexander Grant & Company, 2000 L St., NW, Washington, DC 20036 (202 296-7800)
- Dewitt Sullivan... Garrett, Sullivan & Co., 107 East Parrish St., P. O. Box 1029, Durham, NC 27702 (919 688-8002)
- Cornelius E. Tierney... Arthur Young & Company, 1025 Connecticut Ave., NW, Washington, DC 20036 (202 828-7000)
- Thomas Sellers Watson, Jr.... Watson, Rice & Co., Inc., Citizens Federal Tower, Ste. 1200, Cleveland, OH 44114 (216 696-0767)
- James D. Winemiller... Blue & Co., 5546 Shorewood Dr., Indianapolis, IN 46220 (317 257-5495)
- Robert N. Yerman... Touche Ross & Co., 1900 M St., NW, Washington, DC 20036 (202 452-1200)
- STAFF AIDE:**
- Frank S. Synowiec, Jr. - Manager, Federal Government Relations (202 872-8190)

GAO SUBCOMMITTEE, RELATIONS WITH

OBJECTIVE: To provide advice and assistance to the GAO in matters of mutual concern in the public interest. To advise senior technical committees and Institute members regarding relevant matters.

- Edward J. Haller, Jr., *Chairman*... Price Waterhouse, 1801 K St., NW, Washington, DC 20006 (202 296-0800)
- Paul M. Carren... Peat, Marwick, Mitchell & Co., 1990 K St., NW, Washington, DC 20006 (202 223-9525)

Fernando D. Fernandez... Sanson, Kline, Jacomino and Company, 2153
Coral Way, 5th Fl., Miami, FL 33145 (305 858-9110)

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STAFF AIDE:

Maryn H. Fisher – Assistant Manager, Federal Government Relations (202
872-8190)

HEALTH CARE MATTERS SUBCOMMITTEE

OBJECTIVE: To develop recommendations in connection with all services provided by the profession to the health care industry and to provide consultation on health care legislation and regulations with Committees of the Congress of the United States and with executive branch departments and offices.

Clark A. Cable, *Chairman*... Coopers & Lybrand, 1900 Three Girard Plaza,
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Leon W. Zucker... Jackson Memorial Hospital, 1611 NW 12 Ave., Miami, FL 33136 (305 325-7429)

Liaison with Center for Research in Ambulatory Health Care—Mr. William Mansfield

STAFF AIDE:

Frank S. Synowiec, Jr. – Manager, Federal Government Relations (202 872-8190)

ICC REGULATED CARRIERS SUBCOMMITTEE

OBJECTIVE: To prepare letters of comment on accounting and auditing pronouncements and proposals of the Interstate Commerce Commission and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to the trucking and railroad industries, and to communicate with regulatory and industry officials on matters of mutual interest.

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Frank J. Miller... Main Hurdman, Three Penn Center Plaza, Philadelphia, PA 19102 (215 665-1300)

Edward J. O'Grady... Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 299-1719)

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Wilkes-Barre, PA 18701 (717 826-0150)

STAFF AIDE:

Allen L. Cooper – Manager, Federal Government Relations (202 872-8190)

PUBLIC UTILITIES SUBCOMMITTEE

OBJECTIVE: To prepare letters of comment on accounting and auditing pronouncements and proposals of the Federal Energy Regulatory Commission and legislative proposals of the Congress. To issue publications, as needed, on the application of accounting and auditing standards to public utilities, and to communicate with regulatory and industry officials on matters of mutual interest.

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Ralph S. Wofford... Curry, Wofford & Charles, P. O. Box 765, Starkville, MS
39759 (601 323-1234)

STAFF AIDE:

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FEDERAL TAXATION EXECUTIVE COMMITTEE

OBJECTIVE: To supervise, coordinate, plan and initiate all of the projects, programs and activities of the federal tax division.

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STAFF AIDE:

Kenneth F. Thomas - Director, Federal Taxation (202 872-8190)

EMPLOYEE BENEFITS AND EXEMPT ORGANIZATIONS SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to employee benefit plans and deferred compensation for employees and self-employed individuals.

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STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

ENERGY TAXATION SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department, and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process concerning the area of energy taxation and related matters.

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STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

ESTATE PLANNING SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the taxation of estates, trusts, beneficiaries and decedents and to estate and gift taxes. To encourage CPAs to be well prepared to participate in financial and estate planning work; to encourage state societies to adopt financial and estate planning programs; to develop a recommended approach and how-to-do-it guidelines for the CPA in financial and estate planning; to disseminate and encourage an interchange of financial and estate planning techniques among CPAs; and, to encourage CPAs to participate in estate planning councils.

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STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

INTERNATIONAL TAXATION SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy

recommendations for improvement of the federal tax process relating to the tax based on income from sources within or without the U. S.

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LEGISLATIVE AFFAIRS SUBCOMMITTEE

OBJECTIVE: To provide continuous liaison with members of Congress and the regulatory agencies and to inform these bodies of the AICPA's current position on legislative affairs.

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STAFF AIDE:

William R. Stromsem – Manager, Federal Taxation (202 872-8190)

OTHER PROFESSIONAL ORGANIZATIONS SUBCOMMITTEE, LIAISON WITH

OBJECTIVE: To participate and send speakers to such organizations as TEL, FEI, MAPI, ABA, American Mining Congress, etc. The subcommittee would endeavor to interact with these other organizations on matters of common interest and enhance the CPA's image on tax matters with members of private industry.

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STAFF AIDE:

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RESPONSIBILITIES IN TAX PRACTICE SUBCOMMITTEE

OBJECTIVE: To identify and develop appropriate standards of responsibilities in tax practice and to promote their uniform application by CPAs; to encourage the development of increased understanding of the responsibilities of the CPA by the Treasury Department and the Internal Revenue Service and to urge their officials to promote the application of commensurate standards of responsibility by their personnel; and to foster

increased public compliance with and confidence in our tax system through awareness of the standards of conduct accepted by CPAs and of reciprocal measures adopted by the Treasury Department and the Internal Revenue Service.

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STAFF AIDE:

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SCOPE AND MANAGEMENT OF A TAX PRACTICE SUBCOMMITTEE

OBJECTIVE: To advise the Division's Executive Committee and the Institute concerning the nature and scope of the CPA's role in tax practice. To consider what the CPA feels his role ought to be and to help him achieve these goals. Particular emphasis will be placed on subjects such as privileged communication, the effects of computer technology, encroachment, practice administration, basic tax education and professional development.

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SMALL BUSINESS TAXATION SUBCOMMITTEE

OBJECTIVE: To deal with tax policies and proposals specifically designed as incentives to or which impact upon the so-called small business community. This area has been the subject of expanding attention and needs to be specifically addressed.

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TAX ACCOUNTING SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvements of the federal tax process relating to accounting periods and methods of accounting.

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STAFF AIDE:

William R. Stromsem – Manager, Federal Taxation (202 872-8190)

TAX ADMINISTRATION SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to procedural and general administrative matters.

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STAFF AIDE:

William R. Stromsem - Manager, Federal Taxation (202 872-8190)

TAX DETERMINATION SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to the determination of tax liability including computation of taxable income, determination of gain or loss on disposition of property, capital gains and losses, readjustment of tax between years and consolidated returns.

Neil B. Glenn, *Chairman*... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

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V. Dennis McDade... Price Waterhouse, One Marine Midland Center, Ste. 3600, Buffalo, NY 14203 (716 856-4650)

Mitchel L. Olson... Eide, Helmeke, Boelz & Pasch, P. O. Box 2545, Fargo,
ND 58108 (701 237-3343)

Robert A. Pearson... Baird, Kurtz & Dobson, 928 Grand Ave., Ste. 1200,
Kansas City, MO 64106 (816 221-7544)

Stephen M. Walker... Rogoff, Diamond & Walker, P. O. Box 25707,
Albuquerque, NM 87125 (505 242-5271)

STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

TAX EDUCATION SUBCOMMITTEE

OBJECTIVE: To continually review graduate and undergraduate tax education and the tax output of the CPE Division. In the event it is determined that new or improved courses are warranted, they would make such recommendations.

A. J. Cheifetz, *Chairman*... Lester Witte & Company, 45 East Monterey
Way, Phoenix, AZ 85012 (602 265-4500)

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33124 (305 284-5428)

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Brice L. Holland... Holland, Knowles & Peterson, 6712 Ringgold Rd., Ste. 7,
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York, NY 10019 (212 758-9700)

Albert R. Mitchell... Arthur Young & Company, 11800 Sunrise Valley Dr.,
Reston, VA 22091 (703 620-3888)

Robert M. Rosen... Ernst & Whinney, 1225 Connecticut Ave., NW,
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Richard B. Stone... Altschuler, Melvoin and Glasser, 69 West Washington
St., Chicago, IL 60602 (312 236-9500)

Philip D. Stoner... Cox, Colton, Stoner, Starr & Co., 4171 North Mesa St.,
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Lawrence W. Stover, Jr.... Moran, Sinclair & Stover, 913 NW Grant St.,
Corvallis, OR 97330 (503 754-1144)

STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

TAX FORMS SUBCOMMITTEE

OBJECTIVE: To review all Federal Tax Forms and submit to the Internal Revenue Service recommendations for simplification and revision where required. This is accomplished in part through participation with state society tax committees in an annual tax forms review project. In addition, the committee reviews Treasury publications such as the Tax Guide for Small Business and makes recommendations for improvements to the appropriate parties.

Ronald B. Cohen, *Chairman*... Cohen & Company, 1310 Bond Court Bldg.,
Cleveland, OH 44114 (216 579-1040)

Fred S. Anton... Coopers & Lybrand, 1251 Avenue of the Americas, New
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Richmond, VA 23210 (804 644-4525)

John F. Edgar, Jr.... Windham, Brannon & Co., 615 Peachtree St., NE, P. O.
Box 54226, Atlanta, GA 30308 (404 875-5661)

Joel M. Forster... Ernst & Whinney, 1225 Connecticut Ave., NW,
Washington, DC 20036 (202 862-6231)

John D. Harris... Geo. S. Olive & Co., 202 West Berry St., Ste. 500, Fort
Wayne, IN 46802 (219 426-4603)

William C. Hutchison... Hutchison, Hugins and Philips, P. O. Drawer M,
Cortez, CO 81321 (303 565-3741)

William J. Rumpf*... Cherry, Bekaert & Holland, P. O. Box 300, St.
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Clifton B. Shoolroy... Cartlidge, Shoolroy & Co., Ltd., 1440 Haskell St.,
Reno, NV 89509 (702 329-3496)

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Diane Sterling... Computer Language Research, Inc., 2395 Midway Rd.,
Corrollton, TX 75006 (214 934-7204)

Roger L. Volk... (Suffolk University, Boston), 92 Phillips Beach Ave.,
Swampscott, MA 01907 (617 598-5151)

Steve P. Warren... Edwin E. Merrinan & Company, P. O. Box 48, Lubbock,
TX 79408 (806 765-6352)

STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

TAX POLICY SUBCOMMITTEE

OBJECTIVE: To identify subject areas and supervise and coordinate the preparation of well-researched position papers on matters of tax policy.

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Robinson, Ste. 400, Oklahoma City, OK 73102 (405 272-9251)

STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

**TAXATION OF CORPORATE DISTRIBUTIONS AND
ADJUSTMENTS SUBCOMMITTEE**

OBJECTIVE: To formulate and submit to Congress, the Treasury
Department and Internal Revenue Service technical and policy
recommendations for improvement of the federal tax process relating to
corporate distributions and adjustments, corporations used to avoid income
tax on shareholders and the tax on transfers to avoid income tax.

Arthur M. Friedman, *Chairman*... Arthur Andersen & Co., 911 Wilshire
Blvd., Los Angeles, CA 90017 (213 614-6414)

Lawrence M. Angen... Seidman & Seidman, 9100 Wilshire Blvd., Beverly
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70112 (504 581-4002)

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STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

TAXATION OF SPECIAL ENTITIES AND INDUSTRIES SUBCOMMITTEE

OBJECTIVE: To formulate and submit to Congress, the Treasury Department and Internal Revenue Service technical and policy recommendations for improvement of the federal tax process relating to deferred compensation, exempt organizations, banking institutions, natural resources, partners and partnerships, insurance companies, regulated investment companies, real estate investment trusts, subchapter S corporations, tax on self-employment income and withholding taxes.

Robert H. Lipsey, *Chairman*... Kenneth Leventhal & Company, 2033 K St., NW, Washington, DC 20006 (202 296-4844)

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Donald E. Munson... DesJarlais, Munson & Schaap, 614 Broadway, Yankton, SD 57078 (605 665-9401)

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Joseph William Walloch... Soren Ahern & Christens, P. O. Box 219, Redlands, CA 92373 (714 798-2222)

STAFF AIDE:

Kenneth F. Thomas – Director, Federal Taxation (202 872-8190)

THE TAX ADVISER AND OTHER TAX PUBLICATIONS SUBCOMMITTEE

OBJECTIVE: To maintain and improve the effectiveness of the AICPA tax

magazine, The Tax Adviser, and to recommend any appropriate action with respect to other tax publication matters which are not the responsibility of any other subcommittee of the Federal Tax Division. The Subcommittee will receive recommendations from the Editorial Advisory Board of The Tax Adviser.

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Bernard Lemlech... Kenneth Leventhal & Company, 2049 Century Park East, Ste. 1700, Los Angeles, CA 90067 (213 277-0880)

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STAFF AIDE:

Kenneth F. Thomas - Director, Federal Taxation (202 872-8190)

FINANCE COMPANIES GUIDE SPECIAL COMMITTEE

OBJECTIVE: To revise the present guide on Audits of Finance Companies to cover developments since it was published.

Gaylen N. Larson, *Chairman*... Household Finance Corporation, 2700 Sanders Rd., Prospect Heights, IL 60070 (312 564-6304)

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New York, NY 10055 (212 909-5200)

Stanley Weinstein... Mann Judd Landau, 230 Park Ave., New York, NY
10169 (212 661-5500)

STAFF AIDE:

Mitchell Jaiven – Manager, Accounting Standards (212 575-6380)

GAMING INDUSTRY SPECIAL COMMITTEE

OBJECTIVE: To prepare an audit guide to assist the independent auditor in examining and reporting on financial statements of casino companies, and to provide liaison between the accounting profession and the various state gaming commissions in connection with their accounting and auditing regulations.

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89504 (702 786-1520)

STAFF AIDE:

Don Pallais – Manager, Auditing Standards (212 575-3850)

INDUSTRY COMMITTEE

OBJECTIVE: To advise other committees and boards on the interests and needs of members in industry and implement programs for this segment of the membership.

Joel R. Kamil, *Chairman*... General Steel Industries, Inc., P. O. Box 16000, St. Louis, MO 63105 (314 862-3600)

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Gennaro Cicalese – Manager, Industry and Practice Management (212 575-6437)

INFORMATION RETRIEVAL COMMITTEE

OBJECTIVE: To promote the benefits obtainable by the profession through NAARS through continuous improvement of the NAARS data base and through advising the AICPA on topics for Financial Report Surveys. To consider and recommend improvements to the AICPA's computerized indexing system and its Index to Accounting and Auditing Technical

Pronouncements. To approve budgets and monitor costs incurred in the NAARS and indexing programs. To assist in the development of new techniques for performing professional accounting research.

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STAFF AIDE:

Hortense Goodman - Manager, Information Retrieval (212 575-6393)

INSURANCE COMPANIES COMMITTEE

OBJECTIVE: To maintain communications between governmental supervisory agencies, the insurance industry and the accounting profession. To promote the use of GAAP and reporting practices in the insurance industry by the preparation of industry audit guides, statements of position and accounting issues papers. To develop guidance on the application of generally accepted auditing standards in audits of insurance companies.

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INSURANCE TRUST COMMITTEE

OBJECTIVE: To assure the continued success of the present plans of the AICPA Insurance Trust and to be alert to the opportunities for improvement and expansion of those programs.

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STAFF AIDE:
Frank DiPascali – Controller (212 575-6383)

INTERNATIONAL PRACTICE EXECUTIVE COMMITTEE

OBJECTIVE: To promote the exchange of information among accountants throughout the world, to encourage freedom of movement of accountants and auditors across national boundaries, and to foster a better understanding of the international aspects of public accounting among AICPA members.

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- Michael P. Cerisano... Fox & Company, 100 Hamilton Plaza, Paterson, NJ 07505 (201 278-5000)
- James R. Gill... Pannell Kerr Forster, 420 Lexington Ave., New York, NY 10017 (212 867-8000)
- Ralph L. Harris... International Business Machines, Armonk, NY 10504 (914 765-6236)
- James I. Johnston... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5000)
- Howard P. Keefe... Arthur Andersen & Co., 33 West Monroe St., Chicago, IL 60603 (312 580-0033)
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STAFF AIDES:

- Donovan C. Roberts – Vice President, Communications and Education (212 575-6471)
- Carol McAvoy – Manager, State Society Relations (212 575-3882)

**TECHNICAL STANDARDS SUBCOMMITTEE
(INTERNATIONAL)**

OBJECTIVE: To maintain liaison with bodies in the U. S. having authority over financial accounting, auditing and reporting matters on studies and pronouncements by international committees and to encourage appropriate standard setting bodies in the U. S. to embrace such pronouncements, to keep up-to-date on developments within the EEC, and to monitor activities of international agencies on accounting and auditing matters, coordinating such liaison activities with those of other Institute committees.

- Harvey D. Moskowitz, *Chairman*... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)
- Roger Cason... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5196)
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AICPA DELEGATION TO INTERNATIONAL COMMITTEES AND CONFERENCES

CONFEDERATION OF ASIAN AND PACIFIC ACCOUNTANTS

OBJECTIVE: To join with accounting bodies in the Asian and Pacific area having as its long-term objective the development of a coordinated regional accounting profession with basic standards.

Robert G. McGregor... Peat, Marwick, Mitchell & Co., 345 Park Ave., New
York, NY 10154 (212 758-9700)
STAFF AIDE:
Donovan C. Roberts – Vice President, Communications and Education (212
575-6471)

INTER-AMERICAN ACCOUNTING ASSOCIATION

OBJECTIVE: To study and discuss professional practice with a view toward a better solution of common problems and the improvement of professional standards and to promote lasting and cordial relationships among the accountants of the American countries.

Howard P. Keefe, *Chairman*... Arthur Andersen & Co., 33 West Monroe St.,
Chicago, IL 60603 (312 580-0033)
Marcelo A. Alvarez, *Alternate Chairman*... Coopers & Lybrand, Amerifirst
Bldg., Ste. 2900, One SE Third Ave., Miami, FL 33131 (305
358-6363)
STAFF AIDE:
Donovan C. Roberts – Vice President, Communications and Education (212
575-6471)

INTERNATIONAL ACCOUNTING STANDARDS COMMITTEE

OBJECTIVE: To join with accountancy bodies from other nations in formulating and publishing, in the public interest, basic standards to be observed in the presentation of audited accounts and financial statements and to promote their worldwide acceptance and observance.

Roger Cason... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5196)

Willis A. Smith... CPC International, Inc., International Plaza, P. O. Box 8000, Englewood Cliffs, NJ 07632 (201 894-2764)

STAFF AIDE:

Paul Rosenfield – Director, Accounting Standards (212 575-6368)

INTERNATIONAL FEDERATION OF ACCOUNTANTS

OBJECTIVE: The broad objective of the International Federation of Accountants is the development and enhancement of a coordinated world-wide accountancy profession with harmonized standards.

Philip B. Chenok... American Institute of CPAs, 1211 Avenue of the Americas, New York, NY 10036 (212 575-5577)

Russell E. Palmer... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

STAFF AIDE:

Donovan C. Roberts – Vice President, Communications and Education (212 575-6471)

INVESTMENT COMPANIES SPECIAL COMMITTEE

OBJECTIVE: To revise the present guide on Audits of Investment Companies to cover developments since it was published and to keep abreast of new issues that affect the industry to develop timely responses.

James H. Muller, *Chairman*... A. M. Pullen & Company, 70 Pine St., New York, NY 10005 (212 269-7663)

Allan J. Ackerman... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5512)

William R. Anderson... Wooden & Benson, 100 West Pennsylvania Ave., Baltimore, MD 21204 (301 825-4860)

Phillip L. Cohen... Arthur Andersen & Co., 100 Federal St., Boston, MA 02110 (617 423-1400)

Alan M. Eisner... The Dreyfus Corporation, 767 Fifth Ave., New York, NY 10153 (212 935-6522)

Frank T. Giannetta... Meahl, McNamara & Co., 111 Devonshire St., Boston, MA 02109 (617 482-4840)

David V. Green... Deloitte Haskins & Sells, One World Trade Center, New York, NY 10048 (212 669-5262)
Harry W. Kirchheimer... Arthur Young & Company, One IBM Plaza, Ste. 3500, Chicago, IL 60611 (312 751-3300)
Alan R. Korpi... Peat, Marwick, Mitchell & Co., One Boston Pl., Boston, MA 02108 (617 723-7700)
Frank Nesvet... Fidelity Management & Research Co., 82 Devonshire St., Boston, MA 02109 (617 726-0285)
George E. Schott, Jr.... Price Waterhouse, 30 South 17 St., Philadelphia, PA 19103 (215 665-9500)
Robert W. Uek... Coopers & Lybrand, 100 Federal St., Boston, MA 02110 (617 423-4200)
John Woodcock, Jr.... Tait, Weller & Baker, Widener Bldg., 6th Fl., Philadelphia, PA 19107 (215 665-0610)
STAFF AIDE:
Judith Weiss – Manager, Accounting Standards (212 575-7645)

INVESTMENTS COMMITTEE

OBJECTIVE: To supervise the investments of the Institute and to authorize sales, purchases and other transactions affecting such investments.

David H. Dievler, *Chairman*... Eberstadt Asset Management, Inc., 61 Broadway, New York, NY 10006 (212 480-8613)
Daniel H. Borinsky... Nageotte, Borinsky & Zelnick, 14908 Jefferson Davis Highway, Woodbridge, VA 22911 (703 491-4137)
Allan A. Gilman... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0530)
Joseph H. Schubert... Shearman & Sterling, 53 Wall St., New York, NY 10005 (212 483-1000)
Daniel Soba... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (202 765-7500)

STAFF AIDE:

Donald L. Adams – Vice President, Administrative Services (212 575-6296)

JOINT TRIAL BOARD

OBJECTIVE: To provide for uniform enforcement of professional standards by adjudicating disciplinary charges against state society and AICPA members through a system of regional trial boards and a National Review Board pursuant to Section 7.4 of the bylaws. Decisions affect both AICPA and state society membership.

NATIONAL REVIEW BOARD

The National Review Board consists of twelve members who are members

of the Institute and a state CPA society elected by Council to exercise appellate jurisdiction over regional trial board decisions and to hear and adjudicate charges against members as a tribunal of first instance.

TERM EXPIRES – ANNUAL BUSINESS MEETING 1984

Robert L. May, *Chairman*... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10019 (212 956-5650)

F. Duane Blackley... Peat, Marwick, Mitchell & Co., 77 West 200 South, Ste. 300, Salt Lake City, UT 84101 (801 328-0671)

Willard H. Findling... Findling, Milam & Pyle, 900 NE Loop 410, Ste. E-100, Petroleum Center, San Antonio, TX 78209 (512 824-3224)

Harold H. Hensold, Jr.... Arthur Young & Company, One IBM Plaza, Chicago, IL 60611 (312 751-3220)

TERM EXPIRES – ANNUAL BUSINESS MEETING 1983

J. Gregory Hickey... Ernst & Whinney, One Constitution Plaza, Hartford, CT 06103 (203 247-3100)

Don A. Nelson... Deloitte Haskins & Sells, One Wilshire Blvd., Ste. 1900, Los Angeles, CA 90017 (213 628-8282)

Jacob J. Rehmann... Rehmann, Robson, Osborn & Co., 2806 Davenport, Saginaw, MI 48602 (517 799-9580)

George E. Tornwall, Jr.... Cherry, Bekaert & Holland, One Plaza Pl., NE, Ste. 1200, St. Petersburg, FL 33701 (813 822-8811)

TERM EXPIRES – ANNUAL BUSINESS MEETING 1982

Ben W. Brannon... Windham, Brannon & Co., 615 Peachtree St. NE, Atlanta, GA 30308 (404 875-5661)

William S. Carter... Miller, Miller & Co., 7 East Market St., York, PA 17402 (717 846-7000)

Robert A. Liberty... Moss Adams, 2900 Bank of California Center, Seattle, WA 98164 (206 223-1820)

Miles H. Locketz... Laventhol & Horwath, 1000 Midwest Plaza Bldg., 801 Nicollet Mall, Minneapolis, MN 55402 (612 336-5881)

STAFF AIDES:

Donald J. Schneeman – Secretary, National Review Board (212 575-6469)

William C. Tamulinas – Assistant to Secretary, National Review Board (212 575-3852)

REGIONAL TRIAL BOARDS

Twelve Boards of regional jurisdiction each consisting of a chairman, and of members designated by their respective state CPA societies to hear and adjudicate charges against members of the Institute or participating state societies in the region

Leon W. Zucker... Jackson Memorial Hospital, 1611 NW 12 Ave., Miami, FL 33136 (305 325-7429)

REGION I – CALIFORNIA

Gordon E. Brooks, *Chairman*... Brooks, Stednitz & Rhodes, 1600 Willow St., Ste. 200, San Jose, CA 95125

Donald W. Schroeder... (Retired), 492 Sand Hill Circle, Menlo Park, CA 94025

William M. Stewart... Main Hurdman, One Wilshire Blvd., Ste. 2720, Los Angeles, CA 90017 (213 680-1810)

REGION II – ALASKA, GUAM, HAWAII, IDAHO, MONTANA, OREGON, WASHINGTON

Everit A. Sliter, *Chairman*... Jordahl, Sliter & Bragg, P. O. Box 817, Kalispell, MT 59901

Wilfred D. Alton... McFarland & Alton, 1313 Washington Mutual Bldg., 601 West Main, Spokane, WA 99201 (509 624-0193)

John R. Andrews... Ernst & Whinney, 915 Fort St., Ste. 900, Honolulu, HI 96813 (808 531-2037)

Thomas R. Johnson... Arthur Andersen & Co., 111 SW Columbia, Ste. 1400, Portland, OR 97201 (503 226-1331)

Oleen Seamons... Seamons, Bancroft, Smith & Cook, P. O. Box AA, Twin Falls, ID 83301 (208 733-1781)

REGION III – ARIZONA, COLORADO, NEVADA, NEW MEXICO, UTAH, WYOMING

Robert B. Geis, *Chairman*... Geis & Company, 2120 West Federal Savings Bldg., Denver, CO 80202 (303 534-1322)

Sam Gallant... Gallant, Farrow & Greene, 3603 North 7 Ave., Phoenix, AZ 85013

Glen N. Mauldin... State of Nevada, Gaming Control Board, 4220 South Maryland Parkway, Bldg. D, Las Vegas, NV 89158

Robert L. Meyer... Meyer, Sylte & Holst, 122 West Wentworth, P. O. Box 940, Newcastle, WY 82701

George P. Pulakos... Pulakos & Alongi, Ltd., 1401-A University Blvd., NE, Albuquerque, NM 87102

REGION IV – IOWA, KANSAS, MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA, SOUTH DAKOTA, WISCONSIN

Joseph B. Dresselhaus, *Chairman*... Johnson Grant & Co., 1400 American Charter Center, Lincoln, NE 68508 (402 474-5000)

Jerome W. Aronson... Aronson, Schroeder & Company, 5225 North Ironwood Rd., Milwaukee, WI 53217

Frank N. Becker... W. A. Helm & Co., 2053 Railway Exchange Bldg., St. Louis, MO 63101

Willard J. Hunzelman... Hunzelman, Putzier & Co., 800 Oneida St., Ste. C, Storm Lake, IA 50588 (712 732-3653)

Rollin P. Johnson, Jr.... Price Waterhouse, 2015 First National Bank Bldg., Minneapolis, MN 55402 (612 335-0941)

Albert G. Schweiss... McGladrey, Hendrickson & Co., 818 South Broadway, Watertown, SD 57201 (605 886-6425)

Adam Thiel... Own Account, 513 Black Bldg., Fargo, ND 58107 (701 235-8801)
Myron E. Yadon... Yadon and Vaught, 1525 SW 29 St., Topeka, KS 66611 (913 233-2386)

REGION V - TEXAS

Mason L. Backus, *Chairman*... Armstrong, Backus & Baker, 303 West Harris Bldg., San Angelo, TX 76901 (915 653-6854)
Frank T. Rea... (Retired), 2003 Briarmead, Houston, TX 77057
William E. Vaught... Bailey, Vaught, Robertson & Co., 2640 One Main Pl., Dallas, TX 75250

REGION VI - ILLINOIS

Richard G. Shuma, *Chairman*... Touche Ross & Co., 111 East Wacker Dr., Chicago, IL 60601 (312 644-8900)
Kenneth F. Anderson... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
Thomas S. Favorite... Favorite, Perry & Miller, 705 East 162 St., South Holland, IL 60473

REGION VII - INDIANA, MICHIGAN, OHIO, WEST VIRGINIA

John A. Favret, *Chairman*... Deloitte Haskins & Sells, 1717 East 9 St., Cleveland, OH 44114 (216 861-1250)
S. W. Dantzler... (Retired), P. O. Box 1605, Bluefield, WV 24701
Christian E. Trummel... Sackrider, Holler, Trummel Accountants, Inc., 1925 Wabash Ave., Terre Haute, IN 47807

REGION VIII - ALABAMA, ARKANSAS, GEORGIA, KENTUCKY, LOUISIANA, MISSISSIPPI, N. CAROLINA, OKLA., S. CAROLINA, TENN., VIRGINIA

Wesley W. Taylor, *Chairman*... A. M. Pullen & Company, 1835 Union Ave., Ste. 440, Memphis, TN 38103 (901 278-5054)
Russell M. Brown... Brown, Rogers and Brietz, 1220 Tower Bldg., Little Rock, AR 72201 (501 372-2196)
C. Dewitt Foard... Own Account, 816 Johnston Bldg., Charlotte, NC 28280 (704 372-1515)
Roy E. Garland... Crittenden & Co., 510 East Johnson St., Dawson, GA 31742
James Maher, Jr.... Duplantier, Hrapmann, Hogan & Maher, 1108 Richards Bldg., New Orleans, LA 70112 (504 586-8866)
William C. McGrew... University of Oklahoma, Department of Accounting, Norman, OK 73019
Daniel L. McKnight, Jr.... McKnight, Frampton, Buskirk & Company, P. O. Box 220, Charleston, SC 29402 (803 577-7040)
William L. Rock... Coopers & Lybrand, 1000 Seventh & Franklin Bldg., Richmond, VA 23219 (804 643-0234)
John C. Yurkow... John C. Yurkow & Co., P. O. Box 507, Cleveland, MS 38732 (601 843-5547)

REGION IX – FLORIDA, PUERTO RICO, VIRGIN ISLANDS

Bernard B. Weintraub, *Chairman*... Own Account, 4675 Ponce De Leon Blvd., Coral Gables, FL 33146 (305 661-5566)

Frank J. Miles... Purvis, Gray & Company, P. O. Box 999, Gainesville, FL 32601 (904 378-2461)

REGION X – DELAWARE, DISTRICT OF COLUMBIA, MARYLAND, NEW JERSEY, PENNSYLVANIA

George V. Curchin, *Chairman*... Curchin, Schneider & Stives, 110 Maple Ave., Red Bank, NJ 07701 (201 747-0500)

Frank C. Frantz... Frank C. Frantz & Co., 1000 Vermont Ave., NW, Washington, DC 20005

James J. Morley... Arthur Andersen & Co., 5 Penn Center Plaza, Philadelphia, PA 19103 (215 241-7330)

William J. Murray... Peat, Marwick, Mitchell & Co., 150 John F. Kennedy Parkway, Short Hills, NJ 07078 (201 467-9650)

Warren K. Reed... Deloitte Haskins & Sells, Two Hopkins Plaza, Baltimore, MD 21201 (301 685-0340)

Charles L. Robertson... Frank A. Gunnip & Company, P. O. Box 7138, Wilmington, DE 19803 (302 478-3310)

Fred A. Schwarz... Own Account, 28 West Broad St., Hazleton, PA 18201 (717 455-1535)

REGION XI – NEW YORK

Bernard Barnett, *Chairman*... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

Herbert M. Haber... Paneth, Haber & Zimmerman, 600 Third Ave., New York, NY 10016 (212 949-9191)

Bruce Kirchenbaum... Arthur Young & Company, 277 Park Ave., New York, NY 10172 (212 922-2000)

REGION XII – CONNECTICUT, MAINE, MASSACHUSETTS, NEW HAMPSHIRE, RHODE ISLAND, VERMONT

Everett A. Marabian, *Chairman*... Ward, Fisher & Company, 510 Industrial Bank Bldg., Providence, RI 02903 (401 421-5768)

John M. Cummings... Cummings, Cable, Lamont & Associates, 135 Fletcher St., Kennebunk, ME 04043 (207 985-3339)

Arthur H. Edwards... (Retired), 19 Meredeth St., Springfield, MA 01108 (413 739-9189)

Richard A. Montgomery... Own Account, 12 South Main St., P. O. Box 326, Randolph, VT 05060

Marvin D. Teplitzky... Sagal, Jacobs & Co., 47 College St., New Haven, CT 06510 (203 787-5845)

STAFF AIDES:

Donald J. Schneeman – Secretary, Regional Trial Boards (212 575-6469)

William C. Tamulinas – Assistant to Secretary, Regional Trial Boards (212 575-3852)

JOINT TRIAL BOARD EXECUTIVE COMMITTEE

OBJECTIVE: The Joint Trial Board Executive Committee consists of the chairman of each regional Trial Board and six members appointed by the Joint Trial Board chairman from the National Review Board to act on behalf of the Joint Trial Board Division on administrative matters and with authority to modify the Board's Rules of Procedure and Practice.

Robert L. May, *Chairman*... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10019 (212 956-5650)

Mason L. Backus... Armstrong, Backus & Baker, 303 West Harris Bldg., San Angelo, TX 76901 (915 653-6854)

Bernard Barnett... Seidman & Seidman, 15 Columbus Circle, New York, NY 10023 (212 765-7500)

F. Duane Blackley... Peat, Marwick, Mitchell & Co., 77 West 200 South, Ste. 300, Salt Lake City, UT 84101 (801 328-0671)

Ben W. Brannon... Windham, Brannon & Co., 615 Peachtree St. NE, Atlanta, GA 30308 (404 875-5661)

Gordon E. Brooks... Brooks, Stednitz & Rhodes, 1600 Willow St., Ste. 200, San Jose, CA 95125

William S. Carter... Miller, Miller & Co., 7 East Market St., York, PA 17402 (717 846-7000)

George V. Curchin... Curchin, Schneider & Stives, 110 Maple Ave., Red Bank, NJ 07701 (201 747-0500)

Joseph B. Dresselhaus... Johnson Grant & Co., 1400 American Charter Center, Lincoln, NE 68508 (402 474-5000)

John A. Favret... Deloitte Haskins & Sells, 1717 East 9 St., Cleveland, OH 44114 (216 861-1250)

Willard H. Findling... Findling, Milam & Pyle, 900 NE Loop 410, Ste. E-100, Petroleum Center, San Antonio, TX 78209 (512 824-3224)

Robert B. Geis... Geis & Company, 2120 West Federal Savings Bldg., Denver, CO 80202 (303 534-1322)

Robert A. Liberty... Moss Adams, 2900 Bank of California Center, Seattle, WA 98164 (206 223-1820)

Everett A. Marabian... Ward, Fisher & Company, 510 Industrial Bank Bldg., Providence, RI 02903 (401 421-5768)

Richard G. Shuma... Touche Ross & Co., 111 East Wacker Dr., Chicago, IL 60601 (312 644-8900)

Everit A. Sliter... Jordahl, Sliter & Bragg, P. O. Box 817, Kalispell, MT 59901

Wesley W. Taylor... A. M. Pullen & Company, 1835 Union Ave., Ste. 440, Memphis, TN 38103 (901 278-5054)

Bernard B. Weintraub... Own Account, 4675 Ponce De Leon Blvd., Coral Gables, FL 33146 (305 661-5566)

STAFF AIDES:

Donald J. Schneeman – Secretary, Joint Trial Board Division (212 575-6469)

William C. Tamulinas – Assistant to Secretary, Joint Trial Board Division (212 575-3852)

MANAGEMENT ADVISORY SERVICES EXECUTIVE COMMITTEE

OBJECTIVE: To assist practitioners in performing management advisory services consistent with appropriate professional competence, ethical standards, and responsibility; to develop standards and guidelines for this area of professional practice; to consider all matters relating to practice conduct, development, and regulation.

Merle S. Elliott, *Chairman*... Smith Elliott Kearns & Company, 25 North Ave., Hagerstown, MD 21740 (301 733-5020)

Whit L. Brown, Jr.... Cherry, Bekaert & Holland, 600 Brown-Marx Bldg., Birmingham, AL 35203 (205 251-1214)

Michael A. Carrozza, Jr.... Stockton Bates & Company, 15th & Chestnut Sts., Philadelphia, PA 19102 (215 241-7500)

Donald A. Curtis... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

Lawrence P. Gelfond... Laventhol & Horwath, 1800 Emerson St., Denver, CO 80218 (303 861-2500)

William W. Gerecke... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0881)

Charles Kaiser, Jr.... Pannell Kerr Forster, 420 Lexington Ave., New York, NY 10017 (212 867-8000)

Paul M. Koren... Goldstein, Golub, Kessler & Company, 245 Park Ave., New York, NY 10167 (212 661-3300)

Victor E. Millar... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

Russell F. Peppet... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

Edward G. Pringle... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-3190)

Leonard Prose... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5536)

Joseph A. Puleo... Own Account, Two Broadway, Hamden, CT 06518 (203 288-4144)

Robert O. Redd... Seidman & Seidman, 700 Union Bank Plaza, Grand Rapids, MI 49503 (616 774-7000)

Carl J. Varley... Clifton, Gunderson & Co., 900 Commercial National Bank Bldg., Peoria, IL 61602 (309 671-4524)

STAFF AIDE:

Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)

COMPUTER APPLICATIONS SUBCOMMITTEE

OBJECTIVE: To investigate, develop and report upon guidelines for the implementation of standard, computer-based application systems for use by

CPA firms. Further, to continue to provide information that will encourage the exchange of programs and systems between CPAs in public practice.

Robert C. Wynne, *Chairman*... Salada, Wynne, Loncto & Kling, 256 Third St., Niagara Falls, NY 14303 (716 285-9391)

Antonio Arias,... Own Account, Munoz Rivera 32, Aguadilla, PR 00603 (809 891-2840)

Richard Barth*... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2000)

Ronald S. Berkley... Berkley, Mitchell & Associates, Inc., 500 Eighth Ave., New York, NY 10018 (212 563-5050)

Mark A. Fien... Samuel Klein and Company, 1180 Raymond Blvd., Newark, NJ 07102 (201 624-6100)

D. Berkley Keen... Cole, Armbrister & Keen, P. O. Box 1252, Abingdon, VA 24210 (703 628-2141)

Dennis R. Lawrence... Anderson, ZurMuehlen & Co., P. O. Box 4047, Missoula, MT 59806 (406 721-2250)

Arlington McRae... Arlington McRae & Co., 1010 Jefferson, Ste. 818, Houston, TX 77002 (713 759-0640)

Fred W. Replogle... Own Account, 1980 Foster Rd., Hatfield, PA 19440 (215 368-8718)

Harlan P. Schmitt... Schmitt, James & Co., 3752 Pacific Ave., P. O. Box 9578, Ogden, UT 84401 (801 621-1575)

Donald R. Smith*... Main Hurdman, 55 East 52 St., New York, NY 10055 (212 909-5488)

Walter A. Stosch... Gary, Stosch, Walls & Company, 700 East Main Bldg., Ste. 1700, Richmond, VA 23219 (804 649-0351)

Dorman Wayne Tidwell... Weaver & Tidwell, 1500 Sinclair, Fort Worth, TX 76102 (817 332-7905)

Klaus P. Zech... Ford, Navarre & Zech, Inc., 1400-112, SE, Bellevue, WA 98004 (206 453-1093)

STAFF AIDE:

Monroe S. Kuttner - Director, Management Advisory Services (212 575-6363)

EDP TECHNOLOGY RESEARCH SUBCOMMITTEE

OBJECTIVE: To study and report on EDP technology as it affects CPAs.

Dana R. Richardson, *Chairman*... Arthur Young & Company, 277 Park Ave., New York, NY 10172 (212 407-1900)

James L. Davis... Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)

Bruce Craig Gobdel... Crowe, Chizek and Company, P. O. Box 7, South Bend, IN 46624 (219 232-3992)

John Lehman... Touche Ross & Co., P. O. Box 3030, Memphis, TN 38103 (901 523-1234)

John V. Palermo... IBM, 1000 Westchester Ave., Harrison, NY 10604 (914 345-5069)

*Consultant

Thomas M. Panas*... InnoSys, Inc., 2150 Shattuck Ave., Ste. 901, Berkeley, CA 94704 (415 843-8114)

Matthew D. Shedd... Ernst & Whinney, 1300 Union Commerce Bldg., Cleveland, OH 44115 (216 861-5000)

Richard A. Vines... COMSHARE, INC., 1114 Avenue of the Americas, New York, NY 10036 (212 234-3662)

STAFF AIDE:

Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)

MAS EDUCATION AND PROFESSIONAL DEVELOPMENT SUBCOMMITTEE

OBJECTIVE: To develop and oversee MAS Division conference programs; to provide appropriate technical direction, review, and assistance to AICPA, state society, university, CPA firm group, and other bodies engaged in the preparation of MAS education and professional development materials.

Bernard H. Sirkin, *Chairman*... Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)

Bobbie L. Agler... Schulte, Klein, Gaedert & Agler, P. O. Box 704, 1225 West 6, Emporia, KS 66801 (316 342-7641)

Jacqueline L. Babicky... Babicky & Zielinski, 2323 NW Flanders, Portland, OR 97210 (503 224-5910)

Sam Carroll*... Coopers & Lybrand, 100 Federal St., Boston, MA 02110 (617 423-4200)

John L. Ebel... J. D. Cloud & Company, 6 East 4 St., Cincinnati, OH 45202 (513 621-1188)

C. K. Poe Fratt... Peat, Marwick, Mitchell & Co., 810 Seventh Ave., New York, NY 10019 (212 758-9700)

Lowell V. Getz... Rice Center, 9 Greenway Plaza, Ste. 1900, Houston, TX 77046 (713 965-0100)

Carl E. Giffin, Jr.*... Arthur Young & Company, 11800 Sunrise Valley Dr., Reston, VA 22091 (703 620-3888)

James C. Kinard... The Ohio State University, College of Administrative Science, 1775 College Rd., Columbus, OH 43210 (614 422-2328)

Lynn J. McKell*... Brigham Young University, Provo, UT 84602 (801 378-4234)

Norbert W. Muench... J. B. Rudolph, Inc., 205 Mariner Square, Tampa, FL 33609 (813 872-6004)

Arthur J. Schomer... Eisner & Lubin, 250 Park Ave., New York, NY 10177 (212 370-9000)

Robert M. Scoggins... Scoggins, McKelvey, Almon & Meadows, P. O. Drawer 2729, Harlingen, TX 78550 (512 423-2111)

James B. Shrader... Shrader & Alegria, 811 Summitview, Yakima, WA 98902 (509 575-1065)

*Consultant

STAFF AIDE:

Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)

MAS PRACTICE STANDARDS SUBCOMMITTEE

OBJECTIVE: To develop and interpret, on an ongoing basis, MAS practice standards; to develop concepts and publications dealing with the professional aspects of the administration of an MAS practice (e.g. technical standards, training, and quality assurance).

George J. Krahm, *Chairman*... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

Joseph A. Becker... Becker, Weinstein & Kaufman, 3301 New Mexico Ave., NW, Washington, DC 20016 (202 244-3636)

W. A. Broadus, Jr.... U. S. General Accounting Office, 441 G St., NW, Rm. 6120, Washington, DC 20548 (202 275-5200)

Peter N. Chase... Brown, Dakes, Johnson and Company, Ltd., P. O. Box 807, Arlington, VA 22216 (703 528-2530)

Richard B. Donahue... Gerald T. Reilly & Company, 424 Adams St., P. O. Box 265, Milton, MA 02186 (617 696-8900)

William G. Farrow... Gallant, Farrow & Greene, 3333 North Seventh Ave., Phoenix, AZ 85013 (602 263-8810)

Paul Goodstat*... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)

Marvin C. Kelly*... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0559)

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Jack Martin... Jack Martin & Company, 30100 Telegraph Rd., Ste. 114, Birmingham, MI 48010 (202 638-4204)

Richard P. Moore... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10019 (212 956-5690)

James P. Ross... Altschuler, Melvoin and Glasser, 69 West Washington St., Chicago, IL 60602 (312 236-9500)

O. Creed Spann, Jr.... Hollis, McClain and Howell, Ltd., P. O. Box 8306, Pine Bluff, AR 71611 (501 534-9172)

Wesley N. Stark... Stark, Hochstadt, Kark & Co., 4155 East Jewell Ave., Denver, CO 80222 (303 758-8040)

STAFF AIDE:

Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)

MAS PUBLIC INFORMATION PROGRAMS AND ACTIVITIES SUBCOMMITTEE

OBJECTIVE: To develop concepts and publications to provide information

*Consultant

about MAS by CPA firms to those within and outside the profession; to develop and initiate programs and activities that would explain and publicize the role of the CPA as management advisor.

Henry S. Moss, *Chairman*... Altschuler, Melvoin and Glasser, 69 West Washington St., Chicago, IL 60602 (312 236-9500)

Thomas F. Andes... MAS Associates, Inc., 7281 Ipswich Dr., Cincinnati, OH 45224 (513 821-4800)

Irwin Berger... Goodman & Company, Pembroke V, Ste. 500, Virginia Beach, VA 23462 (804 490-0176)

Roy W. Gentry... Ashby, Armstrong, Johnson & Co., 655 Broadway, Ste. 800, Denver, CO 80203 (303 534-2113)

Patricia B. Knutson... Parent, Dott & Company, Ltd., 1017 North Spring St., Beaver Dam, WI 53916 (414 885-3388)

John O. Mason, Jr.... University of Alabama, School of Accountancy, P. O. Drawer AC, University, AL 35486 (205 348-6131)

Leonard Pace*... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0561)

Edward G. Pringle... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-3190)

Gene L. Temkin... Gene L. Temkin & Company, 3550 West Peterson Ave., Chicago, IL 60659 (312 539-3030)

STAFF AIDE:

Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)

MAS SMALL BUSINESS CONSULTING SUBCOMMITTEE

OBJECTIVE: To assist the practitioners to deal effectively with the problems and needs of small business clients by developing concepts, publications and other professional practice aids that will supplement their ability to provide management, business and financial advice and assistance.

Rebecca M. Lee, *Chairman*... Poarch, Lee & Associates, 15 Office Park Circle, Ste. 214, Birmingham, AL 35223 (205 879-5203)

Darold D. Brockhaus... Wipfli, Ullrich & Company, P. O. Box 866, Wausau, WI 54401 (715 845-3111)

William T. Cuppett... Toothman, Rice & Co., P. O. Drawer 2546, Clarksburg, WV 26301 (304 624-5471)

William E. Dunbar... Dunbar, Cook & Shepard, 1213 North Arlington, Indianapolis, IN 46219 (317 352-0437)

John C. Foley... Baditoli, Segroves & Co., 25901 West Ten Mile Rd., Southfield, MI 48034 (313 353-9700)

Patricia A. Foxx... Foxx & Co., One Lytle Pl., 407, 621 Mehring Way, Cincinnati, OH 45202 (513 241-1616)

Harold F. Hines... Sullivan, Bille & Co., One Boston Pl., Boston, MA 02108 (617 742-3994)

*Consultant

- Myron A. Libien... Own Account, 331 Madison Ave., Ste. 503, New York, NY 10017 (212 687-5076)
- Bruce N. Lowery... Seidman & Seidman, 700 Union Bank Bldg., Grand Rapids, MI 49503 (616 774-7000)
- Francis J. McKeon, Jr.... Own Account, 8135 Forsyth, St. Louis, MO 63105. (314 721-4460)
- Marvin P. Pechter... Connally, Pechter, Verner and Co., 6425 Powers Rd., Ste. 250, Atlanta, GA 30339 (404 955-8600)
- Donald E. Phibbs... Keeler, Phibbs & Company, 306 East Market St., Harrisonburg, VA 22801 (703 434-5975)
- Howard M. Schnoll... Nankin, Schnoll & Company, 700 West Michigan St., Milwaukee, WI 53233 (414 272-5900)
- Paul D. Schulman... Palo Verde, 8902 North Central Ave., Phoenix, AZ 85010 (602 944-3154)
- Dallas E. Smith... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)
- STAFF AIDE:**
- Monroe S. Kuttner - Director, Management Advisory Services (212 575-6363)

MAS TECHNICAL AND INDUSTRY CONSULTING PRACTICES SUBCOMMITTEE

OBJECTIVE: To plan and guide the development of technical studies that would provide instruction in the utilization of functional, technical, and industry knowledge concepts, as defined by the MASBOKE Study.

- Larry L. Dowell, *Chairman*... McGladrey, Hendrickson & Co., 525 17 St., Rock Island, IL 61201 (309 794-1020)
- T. Dale Brigode... Brigode & Associates, Inc., 814 East Boundry St., Perrysburg, OH 43551 (419 874-1134)
- Arthur B. Carlson, III... Schweitzer, Rubin, Gottlieb & Karon, 1420 TCF Tower, Minneapolis, MN 55402 (612 339-7811)
- Joseph P. Conlon, Jr.... Alexander Grant & Company, Prudential Plaza, 6th Fl., Chicago, IL 60601 (312 856-0200)
- Sheldon M. Enger... Tiger, Fireside & Company, 7710 Corondelet Ave., St. Louis, MO 63105 (314 863-5700)
- Roger L. Luman*... Clifton, Gunderson & Co., 900 Commercial National Bank Bldg., Peoria, IL 61602 (309 671-4550)
- Basilio A. Nunez... Own Account, 6055 East Washington Blvd., Ste. 624, Los Angeles, CA 90040 (213 685-7777)
- Kenneth C. Paillet... Paillet and Kase, 3525 North Causeway Blvd., Ste. 333, Metairie, LA 70002 (504 837-0770)
- Wylmer C. Pool... Own Account, 3209 Ridgelake Dr., Ste. 210, Metairie, LA 70002 (504 831-7507)
- Ronald R. Richard*... Laventhol & Horwath, 111 East Wacker Dr., Chicago, IL 60601 (312 644-4570)

*Consultant

Joe D. Snow... Snow, Huether & Co., P. O. Box 837, Huron, SD 57350 (605 352-8719)

Larry K. Warren*... Main Hurdman, 30 North LaSalle St., Chicago, IL 60602 (312 984-5400)

STAFF AIDE:

Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)

MANAGEMENT OF AN ACCOUNTING PRACTICE COMMITTEE

OBJECTIVE: To assist members of the Institute in the effective operation of their professional firms; to promote high standards of practice management in CPA firms.

Jake L. Netterville, *Chairman*... Postlethwaite, Netterville, Evans and Major, 600 Fidelity National Bank Bldg., Baton Rouge, LA 70001 (504 383-1313)

Jerrell A. Atkinson... Atkinson & Co., Ltd., 149 Jackson St., NE, Albuquerque, NM 87108 (505 266-8701)

John E. Benson... Benson & Neff, One Market Plaza, Steuart St. Tower, Ste. 2315, San Francisco, CA 94105 (415 777-1616)

Howard I. Bernstein... Bernstein & Bank, Ltd., 6677 North Lincoln Ave., Chicago, IL 60645 (312 286-4755)

J. Terry Dodds... Own Account, 963 Blue Lakes Blvd., Twin Falls, ID 83301 (208 733-7575)

Edward J. Dupke,... Lusebrink, Puckey & Co., 2017 Fourth St., Jackson, MI 49203 (517 788-8600)

Raymond D. Falconetti... Faw, Casson & Co., P. O. Box 516, Dover, DE 19901 (302 674-4305)

Edward J. Finn... Stockton Bates & Company, Robinson Bldg., 15th & Chestnut Sts., Philadelphia, PA 19102 (215 241-7500)

Charles E. House... Stillman, House, Swanson & Co., Ltd., 900 Alworth Bldg., Duluth, MN 55802 (218 722-2851)

John J. Hurley, Jr.... John J. Hurley & Co., Inc., 15 Hurd St., Lowell, MA 01852 (617 453-5100)

Jerry W. Jackson... Brown, Edwards & Company, P. O. Box 691, Bluefield, WV 24701 (304 325-8157)

Charles E. Keller, III... Stoy, Malone & Company, 201 Thomas Johnson Dr., Frederick, MD 21701 (301 663-8600)

Ross McElreath... Green & McElreath, 909 First City Tower, Houston, TX 77002 (713 652-0980)

Melvin T. Nygaard... Nygaard, Mims & Hoffman, 1200 Lloyd Bldg., 700 NE Multnomah St., Portland, OR 97232 (503 239-8000)

Cecil W. Royer... Knight, Vale & Gregory, 1500 One Washington Plaza Bldg., Tacoma, WA 98402 (206 572-7111)

Mahlon Rubin... Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)

*Consultant

H. Alan Schneider... Curchin, Schneider & Stives, 100 Maple Ave., Red Bank, NJ 07701 (201 747-0500)
Robert P. Titus... Mitchell, Titus & Co., 2 Park Ave., New York, NY 10016 (212 686-4777)
Robert F. Warwick... Lowrimore, Warwick & Co., 321 North Front St., P. O. Box 661, Wilmington, NC 28401 (919 762-9671)
Erwin Bud Wittus... Parker, Wittus and Company, 315 Travelers Tower, Southfield, MI 48076 (313 354-4890)
William T. Young... Williams, Young & Hebert, 3321 West Beltline Highway, Madison, WI 53713 (608 274-1980)
STAFF AIDES:
Nancy Myers – Director, Industry and Practice Management (212 575-6436)
James F. Flynn – Manager, Industry and Practice Management (212 575-6439)

MEMBERS IN GOVERNMENT COMMITTEE

OBJECTIVE: To advise other committees and boards on the interests and needs of members on government and implement programs for this segment on the membership.

James B. Thomas, Jr., *Chairman*... U. S. Department of Education, P. O. Box 23458, L'Enfant Plaza Station, Washington, DC 20024 (202 245-1694)
Bradley M. Buie... Department of State Auditor, 116 West Jones St., Raleigh, NC 27603 (919 733-5036)
Frederic A. Heim, Jr.... U. S. Department of Commerce, Office of Audits, 14th & Constitution Ave., NW, Washington, DC 20230 (202 377-5725)
Leslie M. Howard... Auditor of State of Ohio, 88 East Broad St., Columbus, OH 43215 (614 466-3596)
Robert O. Johnson... Council Auditor, City Hall, Rm. 1103, 220 East Bay St., Jacksonville, FL 32202 (904 633-3756)
Bobby B. Oakley... Veterans Administration, Office of Audits, 810 Vermont Ave., NW, Washington, DC 20420 (202 389-2259)
Paula C. O'Connor... City of Tacoma Finance Department, County-City Bldg., Rm. 239, Tacoma, WA 98402 (206 593-4370)
W. Val Oveson... State Auditor, 221 State Capitol, Salt Lake City, UT 84114 (801 533-5361)
Harold L. Stugart... HQDA (CSAA-ZA), The Auditor General, Rm. 1E-458, The Pentagon, Washington, DC 20310 (202 697-6035)
Andrew D. Thaler... Multnomah County, Finance Division, 1021 SW 4 Ave., Rm. 226, Portland, OR 97204 (503 248-3067)
STAFF AIDE:
Maryn H. Fisher – Assistant Manager, Federal Government Relations (202 872-8190)

MINORITY BUSINESS DEVELOPMENT COMMITTEE

OBJECTIVE: To assist state societies and members organize and implement programs to provide accounting assistance to small businessmen.

- Paula H. J. Cholmondeley, *Chairman*... Westinghouse Elevator Company, 150 JFK Parkway, Shorthills, NJ 07078 (201 467-1100)
- Charles T. Barrett, Jr.... Charles Barrett & Co., 711 Navarro, Ste. 355, San Antonio, TX 78205 (512 224-7597)
- Lawrence Belcher, Jr.... Joseph H. Watson & Co., 55 Washington St., East Orange, NJ 07017 (201 672-6565)
- Francisco V. Diaz... Gulf Interstate Company, P. O. Box 56288, Houston, TX 77027 (713 850-3509)
- Bruce C. Holbrook... Goodman & Co., 50 Plume St., East, Norfolk, VA 23510 (804 622-6366)
- Jack B. Kase... Paillet and Kase, 3525 North Causeway Blvd., Ste. 333, Metairie, LA 70002 (504 837-0770)
- Bobby T. Martin... Martin-Garrett, Sullivan & Co., 951 South Independence Blvd., Charlotte, NC 28202 (704 375-7361)
- Howard N. Miller... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)
- Jose E. Munoz, Jr.... American Tunaboat Association, One Tuna Ln., San Diego, CA 92101 (714 233-6405)
- Joe B. Pacheco... Own Account, 195 East 6100 South, Murray, UT 84107 (801 268-8989)
- J. Gary Robb... Moss Adams, 1000 One Washington Plaza, Tacoma, WA 98402 (206 572-4100)
- Virginia B. Robinson... U. S. General Accounting Office, 441 G St., NW, Washington, DC 20548 (202 275-5949)
- Jerry Robinson... Jerry Robinson & Company, 171 North LaBrea Ave., Inglewood, CA 90301 (213 674-3420)
- Michael M. Vekich... Vekich, Arkema & Company, One Corporate Center III, 7300 Metro Blvd., Ste. 500, Minneapolis, MN 55435 (612 835-6166)
- Stuart J. Zimmerman... Rubin, Brown, Gornstein & Co., 230 South Bemiston, Clayton, MO 63105 (314 727-8150)
- STAFF AIDE:**
- Nancy Myers - Director, Industry and Practice Management (212 575-6436)

MINORITY DOCTORAL FELLOWS COMMITTEE

OBJECTIVE: To award doctoral fellowships to minority professors from developing institutions.

- Quiester Craig, *Chairman*... North Carolina A&T State University, Sullivan St., Greensboro, NC 27411 (919 379-7632)
- Leonard A. Bacon... California State College, School of Business & Public Administration, Bakersfield, CA 93309 (805 833-2157)

Brenda D. Birkett... Southern University, Southern Branch Post Office,
Baton Rouge, LA 70813 (504 771-5640)
Curtis C. Duke... Virginia State University, School of Business, Box L,
Petersburg, VA 23803 (804 520-5841)
Helen D. Kennedy*... Grambling State University, Grambling, LA 71245
(318 247-6941)
Bernard J. Milano... Peat, Marwick, Mitchell & Co., 345 Park Ave., New
York, NY 10154 (212 758-9700)
Forrest Thompson... Jackson State University, School of Business and
Economics, Jackson, MS 39217 (601 968-2411)
STAFF AIDE:
Sharon L. Donahue – Manager, Minority Recruitment (212 575-7641)

MINORITY RECRUITMENT AND EQUAL OPPORTUNITY COMMITTEE

OBJECTIVE: To implement the 1969 resolution of Council to integrate the profession in fact as well as in ideal by encouraging and assisting young men and women from minority groups to prepare themselves for professional careers in accounting and encouraging public accounting firms to take special affirmative action to recruit qualified members of minority groups for their professional staffs.

Clarence A. Davis, *Chairman*... Oppenheim, Appel, Dixon & Co., 750 Third Ave., New York, NY 10017 (212 661-4200)
Andrew J. Alderete... Alderete & Co., 312 Val Verde Dr., SE, Albuquerque, NM 87108 (505 265-7581)
James E. Armstrong... Ashby, Armstrong, Johnson & Co., 655 Broadway, Ste. 800, Denver, CO 80203 (303 534-2113)
Cyrus W. Callahan*... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2729)
Vivian L. Carpenter... City of Detroit, 9303 Littlefield, Detroit, MI 48228 (313 224-4786)
Irvin N. Gleim... University of Florida, School of Accounting, P. O. Box 12848, Gainesville, FL 32604 (904 375-0772)
Joseph G. Gonzal... Own Account, 50 East 41 St., New York, NY 10017 (212 686-3322)
Ruth C. Harris... Virginia Union University, 1500 North Lombardy St., Richmond, VA 23220 (804 359-9331)
James Hill, Jr.... Hill, Taylor & Company, 180 North LaSalle St., Ste. 1018, Chicago, IL 60601 (312 332-4964)
Marion Holmes... Bausch & Lomb, 1400 North Goodman St., Rochester, NY 14602 (716 338-6000)
Robert J. Jimenez... (Robert Jimenez & Associates), 6306 Victoria Ln., Billings, MT 59102 (406 656-4454)
Baron D. Lowe... Essary, Dal Porto & Lowe, 555 Capitol Mall, Ste. 1550, Sacramento, CA 95814 (916 444-0680)

*Consultant

David L. MacGillivray... Arthur Young & Company, 1025 Connecticut Ave., NW, Washington, DC 20036 (202 828-7211)
Thomas J. Nessinger... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
A. Clayton Ostlund... Touche Ross & Co., 111 East Wacker Dr., Chicago, IL 60601 (312 644-8900)
Willie E. Richardson... Own Account, 46 Jephtha St., SW, Atlanta, GA 30303 (404 525-7831)
Frank K. Ross... Peat, Marwick, Mitchell & Co., 1990 K St., NW, Washington, DC 20006 (202 223-9525)
Dwight J. Staes... Own Account, 1011 Tuam, Ste. 106, Houston, TX 77002 (713 658-0233)
STAFF AIDE:
Sharon L. Donahue – Manager, Minority Recruitment (212 575-7641)

MONITOR THE EFFECTS OF ASRs 250 AND 264 SPECIAL COMMITTEE

OBJECTIVE: To monitor the effects of SEC pronouncements on management advisory services to public and privately held clients; and to develop information that will be useful to the AICPA and the SEC with respect to these effects.

Stanley R. Klion, *Chairman*... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)
Joseph E. Carrico... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
Donald A. Curtis... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)
Patterson H. Krisher*... Arthur Young & Company, 277 Park Ave., New York, NY 10172 (212 922-3132)
Gary Mozenter... Coopers & Lybrand, 1900 Three Girard Plaza, Philadelphia, PA 19102 (215 587-5000)
Arthur J. Schomer... Eisner & Lubin, 250 Park Ave., New York, NY 10177 (212 370-9000)

STAFF AIDES:

John R. Mitchell – Director, Private Companies Practice Section (212 575-6359)
Monroe S. Kuttner – Director, Management Advisory Services (212 575-6363)

NOMINATIONS COMMITTEE

OBJECTIVE: To provide for continuity of leadership and add distinction to the organization by nominating the best of the profession for officers, Council and the Board of Directors.

*Consultant

William S. Kanaga, *Chairman*... Arthur Young & Company, 277 Park Ave., New York, NY 10172 (212 922-5910)

Oscar Chavez... Own Account, 300 New Stone Rd., Ste. 105, Bakersfield, CA 93309 (805 834-2234)

Ernest H. Davenport... U. S. General Accounting Office, 441 G St., NW, Room 6025, Washington, DC 20548 (202 275-1581)

Joseph B. Dresselhaus... Johnson Grant & Co., 1400 American Charter Center, Lincoln, NE 68508 (402 474-5000)

Mary F. Hall... Clark, Schaefer, Hackett & Co., 405 First National Bank Bldg., Cincinnati, OH 45202 (513 241-3111)

Jack V. Hoffman... Main Hurdman, Two Embarcadero Center, San Francisco, CA 94111 (415 981-7720)

Francis A. Humphries... F. Humphries & R. Moise, Liberty National Bank Bldg., Charleston, SC 29401 (803 577-5843)

Thomas G. Jordan... B and E Sales Company, Inc., 12630 Greenfield Rd., Detroit, MI 48227 (313 836-8780)

Harry R. Mancher... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 888-9100)

James W. Thokey... Bourgeois, Bennett, Thokey & Hickey, 925 Hibernia Bank Bldg., New Orleans, LA 70112 (504 581-4949)

Donald P. Zima... May, Zima & Co., Tower Pl., Ste. 1435, 3340 Peachtree Rd., NE, Atlanta, GA 30326 (404 237-2756)

STAFF AIDE:

Donald J. Schneeman – General Counsel and Secretary (212 575-6469)

NONPROFIT ORGANIZATIONS COMMITTEE

OBJECTIVE: To develop appropriate responses for nonprofit accounting problems that develop in practice.

John J. O'Leary, *Chairman*... Alexander Grant & Company, 400 Lanidex Plaza, Parsippany, NJ 07054 (201 884-2504)

Marie E. Dubke... Memphis State University, Department of Accountancy, Memphis, TN 38152 (901 454-2445)

Nathan T. Garrett... Garrett, Sullivan & Company, 107 East Parrish St., P. O. Box 1029, Durham, NC 27702 (919 688-8002)

James W. Hendrix... Main Hurdman, 717 North Harwood, Ste. 1000, Lock Box 67, Dallas, TX 75201 (214 748-7436)

John G. Hodgson, Jr.... J. G. Hodgson & Co., Inc., 156 Eighth St., New Bedford, MA 02740 (617 994-9645)

Franz J. Hoge... Coopers & Lybrand, 2080 Winters Bank Tower, Dayton, OH 45423 (513 223-5185)

Gary D. Mallery... Deloitte Haskins & Sells, 1101 15 St., NW, Washington, DC 20005 (202 862-3538)

John K. McLaughlin... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

Anthony Piccirilli... Office of the Auditor General, State of Rhode Island, 87 Park St., Providence, RI 02908 (401 277-2435)

William Warshauer, Jr.... Price Waterhouse, 1801 K St., NW, Washington,
DC 20006 (202 296-0800)

STAFF AIDE:

Myrna Parker – Assistant Manager, Accounting Standards (212 575-5511)

OIL AND GAS COMMITTEE

OBJECTIVE: To consider the accounting, auditing, and reporting problems for oil and gas producing companies and to maintain liaison with the oil and gas industry as those considerations require.

Peter L. Jensen, *Chairman*... Deloitte Haskins & Sells, 633 17 St., Denver,
CO 80202 (303 534-8153)

Richard C. Adkerson... Arthur Andersen & Co., 711 Louisiana St., Houston,
TX 77002 (713 237-2323)

Horace Brock... North Texas State University, College of Business, Denton,
TX 76203 (817 788-2311)

Dwight E. Cacy... Marathon Oil Co., 539 South Main St., Findlay, OH 45840
(419 422-2121)

Francis L. Durand... Ernst & Whinney, 1900 Frost Bank Tower, San
Antonio, TX 78205 (512 228-9696)

James J. Fenton... Economic Regulatory Administration, 2000 M St., NW,
Rm. 5114, Washington, DC 20461 (202 653-3548)

Paul R. Feuerberg... A. M. Pullen & Company, 2601 East Oakland Park
Blvd., Fort Lauderdale, FL 33306 (305 566-5200)

David B. Greer... DeMiller, Denny, Word & Co., 1616 Capital Towers,
Jackson, MS 39201 (601 948-0784)

Herman J. Kocour... Fox & Company, 800 Fourth Financial Center,
Wichita, KS 67202 (316 265-3231)

Richard M. Pollard... Touche Ross & Co., Two Allen Center, 25th Fl., 1200
Smith St., Houston, TX 77002 (713 651-9581)

P. Dean Ridenour... Arthur Young & Company, 2900 Republic Bank Bldg.,
Dallas, TX 75270 (214 748-1900)

William P. Tellini... Coopers & Lybrand, 1000 West Sixth St., Los Angeles,
CA 90017 (213 481-1000)

STAFF AIDE:

Pete VanSon – Practice Fellow, Auditing Standards (212 575-5479)

PERSONAL FINANCIAL STATEMENTS SPECIAL COMMITTEE

OBJECTIVE: To prepare a revised accounting and audit guide on personal financial statements.

Marlin P. Alt, *Chairman*... A. M. Pullen & Company, P. O. Box 1226,
Harrisonburg, VA 22801 (703 434-5951)

Carroll L. Baccus... Arthur Young & Company, 4300 First International
Bldg., Dallas, TX 75270 (214 698-5117)

David Blitz... Mann Judd Landau, 230 Park Ave., New York, NY 10169
(212 661-5500)

Anthony P. Dolanski... Peat, Marwick, Mitchell & Co., 1500 Walnut St.,
Philadelphia, PA 19102 (215 735-4600)

Raymond W. Klein... John F. Forbes & Co., 615 South Flower St., Ste. 1800,
Los Angeles, CA 90017 (213 627-4645)

Burton T. Lefkowitz... Ernst & Whinney, 153 East 53 St., New York, NY
10022 (212 888-9100)

Russell A. McAlpine, Jr.... Stockton Bates & Company, 500 Robinson Bldg.,
15th & Chestnut Sts., Philadelphia, PA 19102 (215 241-7500)

Richard H. Murvin... Carter, Belcourt & Atkinson, Florida Federal Bldg.,
Ste. 290, 402 South Kentucky Ave., Lakeland, FL 33801 (813
687-4010)

E. Christopher Palmer... Own Account, 30 Colpitts Rd., Weston, MA 02193
(617 891-7755)

John M. Schulzetenberg... Touche Ross & Co., 900 Pillsbury Center,
Minneapolis, MN 55402 (612 333-2301)

Gene A. Trenary... McGladrey, Hendrickson & Co., P. O. Box 37,
Davenport, IA 52805 (319 355-1200)

Leonard Weinstock... Cornick, Garber & Sandler, 500 Fifth Ave., New York,
NY 10036 (212 221-7411)

STAFF AIDE:

Steven Rubin – Manager, Accounting Standards (212 575-5493)

PRACTICE GROUP B ADVISORY COMMITTEE

OBJECTIVE: To provide a forum to medium size firms for exchange of views on issues particular to their practices so as to provide input to existing committees and boards. Group B Advisory Committee does not itself establish policy or standards.

William M. Schmidt, *Chairman*... Galusha, Higgins & Galusha, Arcade
Bldg., 111 North Last Chance Gulch, Helena, MT 59601 (406
442-5520)

STAFF AIDE:

Donald J. Schneeman – General Counsel and Secretary (212 575-6469)

PRACTICE REVIEW COMMITTEE

OBJECTIVE: To reduce deviations from acceptable reporting practices through education of practitioners as to the application of GAAP and practices in specific cases and to encourage state societies in developing programs to review reports.

Kenneth R. Bussler, *Chairman*... Plante & Moran, P. O. Box 307,
Southfield, MI 48037 (313 352-2500)

Douglas E. Bender... Price Waterhouse, 1251 Avenue of the Americas, New
York, NY 10020 (212 489-8900)

Irwin Goldberg... Touche Ross & Co., 1633 Broadway, New York, NY 10019
(212 489-1600)

Charles E. House... Stillman, House, Swanson & Co., Ltd., 900 Alworth
Bldg., Duluth, MN 55802 (218 722-2851)

Fred B. James... Arthur Young & Company, 1025 Connecticut Ave., NW,
Washington, DC 20036 (202 828-7217)

Raymond C. Michalski... Meaden & Moore, 1010 Union Commerce Bldg.,
Cleveland, OH 44115 (216 241-3272)

S. Thomas Moser... Peat, Marwick, Mitchell & Co., 1700 IDS Center, 80
South Eighth St., Minneapolis, MN 55402 (612 341-2222)

Ronald M. Pendergast... Pannell Kerr Forster, 420 Lexington Ave., New
York, NY 10170 (212 867-8000)

Eugene A. Tracy... Morris, Lee & Co., 222 North Wall St., Spokane, WA
99201 (509 624-4372)

Kenneth D. Williams... Coopers & Lybrand, One Lincoln Center, Syracuse,
NY 13202 (315 474-8541)

STAFF AIDE:
Beatrice Melcher – Manager, Practice Review (212 575-6290)

PROFESSIONAL ETHICS EXECUTIVE COMMITTEE

OBJECTIVE: To develop standards of ethics, promote understanding and voluntary compliance with such standards, establish and present apparent violations of the standards and the AICPA's bylaws to the Joint Trial Board for disciplinary action, improve the profession's enforcement procedures, and coordinate the subcommittees of the Professional Ethics Division.

Frank H. Whitehand, *Chairman*... Arthur Andersen & Co., 69 West
Washington St., Chicago, IL 60602 (312 580-0069)

Reuben W. Abrams... Laventhol & Horwath, 919 Third Ave., New York,
NY 10022 (212 980-3100)

Donald C. Agnew... Main Hurdman, One Wilshire Bldg., Los Angeles, CA
90017 (213 680-1810)

Fred A. Carrico... Arthur Young & Company, 2200 Fort Worth National
Bank Bldg., Fort Worth, TX 76102 (817 335-1900)

William D. Devlin... Benson & Neff, P. O. Box 3747, San Francisco, CA
94119 (415 777-1616)

James B. Downey... Downey and Sisneros, P. O. Box 1847, Santa Fe, NM
87501 (505 983-3387)

Sheldon P. Holzman... Bernstein & Bank, Ltd., 6677 North Lincoln Ave.,
Chicago, IL 60645 (312 286-4755)

Morris D. Johnson... Gibson, Johnson & Co., 4200 North Lamar Blvd.,
Austin, TX 78756 (512 454-5793)

William G. Joyner... Price Waterhouse, 4500 First International Bldg.,
Dallas, TX 75270 (214 748-2101)

Herman J. Lowe... H. J. Lowe & Company, P. O. Box 3637, Baton Rouge,
LA 70821 (504 387-5856)

David H. Veatch... Veatch, Rich & Nadler, 425 Huehl Rd., Bldg. 13,
Northbrook, IL 60062 (312 564-8290)

Thomas B. Wall... Touche Ross & Co., One Maritime Plaza, San Francisco,
CA 94111 (415 781-9570)

Gary J. Wolfe... Cherry, Bekaert & Holland, One NCNB Plaza, Ste. 3120,
Charlotte, NC 28280 (704 377-3741)

STAFF AIDE:

Herbert A. Finkston – Director, Professional Ethics (212 575-6209)

INDEPENDENCE-BEHAVIORAL STANDARDS SUBCOMMITTEE

OBJECTIVE: To assist the Executive Committee of the division in developing ethical standards with respect to independence, integrity and objectivity, responsibilities to clients, and other responsibilities and practices; in promoting understanding of and voluntary compliance with such standards; and in cooperation with state societies and state boards, in investigating cases where standards may have been violated.

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Judith Murray – Manager, Professional Ethics (212 575-6299)

Gregory Furke – Manager, Professional Ethics (212 575–3841)

TECHNICAL STANDARDS SUBCOMMITTEE

OBJECTIVE: To assist the executive committee of the division in developing ethical standards with respect to competence and technical matters; in promoting understanding of and voluntary compliance with such standards; and cooperation with state societies and state boards, in investigating cases when the standards may have been violated.

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JoAnne Thompson – Manager, Professional Ethics (212 575–6246)

PROFESSIONAL ETHICS AREA PLANNING SUBCOMMITTEES

OBJECTIVE: To act as a forum on emerging ethics issues, to exchange information on procedures to increase the effectiveness of AICPA and state society ethics committees and to improve communications among them.

AREA I – CONNECTICUT, DELAWARE, MAINE, MASSACHUSETTS, NEW HAMPSHIRE, NEW JERSEY, NEW YORK, PENNSYLVANIA, RHODE ISLAND, VERMONT

AREA II – ALABAMA, D.OF COLUMBIA, FLOR., GEOR., KENTUCKY, MARYL., MISS., N.CAROLINA, PUERTO RICO, S.CAROLINA, TENN., V.ISLANDS, VIRGINIA, W.VIRGINIA

AREA III – ILLINOIS, INDIANA, MICHIGAN, OHIO, WISCONSIN

Frank H. Whitehand, *Chairman*... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

AREA IV – IOWA, KANSAS, MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA, SOUTH DAKOTA

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AREA V – ARKANSAS, LOUISIANA, NEW MEXICO, OKLAHOMA, TEXAS

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AREA VI – ALASKA, ARIZONA, CALIFORNIA, COLORADO, GUAM, HAWAII, IDAHO, MONTANA, NEVADA, OREGON, UTAH, WASHINGTON, WYOMING

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STAFF AIDES:

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PUBLIC SERVICE COMMITTEE

OBJECTIVE: To provide a positive demonstration of the AICPA's concern for the public interest through participation in the national dialogue and publication of reports on issues that affect the welfare of the nation, publicizing of significant service activities of CPA's and development of other public service activities for implementation by AICPA and individual members.

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STAFF AIDE:
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QUALITY CONTROL STANDARDS COMMITTEE

OBJECTIVE: To develop standards for quality control for the accounting and audit practice of CPA firms, and promote understanding and compliance with those standards through the administration of consulting and compliance reviews requested by firms which are not members of the AICPA divisions of firms.

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Naftali Flaumenhaft – Manager, Quality Control Review (212 575-7655)

REAL ESTATE ACCOUNTING COMMITTEE

OBJECTIVE: To develop appropriate responses for all real estate accounting problems that develop in practice.

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STAFF AIDE:

Judith Weiss – Manager, Accounting Standards (212 575-7645)

REGULATORY TRENDS SPECIAL COMMITTEE

OBJECTIVE: To study and recommend AICPA policies and course of action in the event that (1) there is an identified need to counter the trend of removing the authority and autonomy of boards of accountancy and/or (2) a state ceases to license CPAs and/or (3) a state replaces statutory procedures for regulating CPAs with procedures that provide merely for the registration of CPAs and/or (4) it becomes clear that the present system of regulating the accounting profession is not viable.

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STAFF AIDES:

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Kenneth R. Jackson – Manager, State Legislation (212 575-6458)

RETIREMENT COMMITTEE

OBJECTIVE: To supervise the administration of the American Institute of Certified Public Accountants Retirement Plans for proprietors, partners and their employees and for professional corporations and their employees represented in the Institute and/or a Qualified State Society, and to take such action with respect to the Plans as is authorized by the Plans or by the Institute's Board of Directors.

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Charles H. vonRosenberg... Haigh and vonRosenberg, First Citizens Bank
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Rd., NE, Atlanta, GA 30326 (404 237-2756)

STAFF AIDE:

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SAVINGS AND LOAN ASSOCIATIONS COMMITTEE

OBJECTIVE: To prepare position statements on pronouncements and proposals of the regulatory agencies and legislative proposals of the Congress which pertain to accounting and auditing requirements in the savings and loan industry; to cooperate with and support other committees of the Institute on savings and loan related matters; to serve the interests of the profession by sponsoring technical conferences on current accounting and auditing issues and periodic publications.

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SEC REGULATIONS COMMITTEE

OBJECTIVE: To provide advice and assistance to the SEC regarding its rules and regulations that are in effect, and those proposed, as they relate to financial statements and related matters included in SEC filings. To advise senior technical committees and Institute members regarding relevant matters.

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SMALL BUSINESS COMMITTEE

OBJECTIVE: To monitor all Institute activities that are directed toward assisting small business; recommend and, where appropriate, carry out programs to promote the success of small business; and generally represent the Institute in matters affecting small business.

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STAFF AIDE:

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STATE AND LOCAL GOVERNMENT ACCOUNTING COMMITTEE

OBJECTIVE: 1. To provide guidance to the profession on the interpretation and application of, and adherence to generally accepted accounting principles and auditing standards to state and local governments. 2. To provide input for the establishment of the standard setting process for accounting principles as applied to state and local governments with the view that the widest practical acceptance of the process be achieved. 3. To work with federal, state, local, and other standard setting organizations to increase compliance with generally accepted accounting principles by governmental units and improve the application of generally accepted auditing standards in audits of state and local governmental units.

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STAFF AIDE:

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STATE LEGISLATION COMMITTEE

OBJECTIVE: To serve the public interest by seeking consistency in state accountancy legislation and regulation; to recommend needed revisions in state laws and regulations; to coordinate activities with the federal government division so that federal and state policies are in harmony; and to identify and study the use of CPA services by state governments and to advise AICPA senior technical committees and state society legislation committees regarding relevant matters with the view of encouraging the most effective utilization of the capabilities of CPAs.

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STAFF AIDE:

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STATE LEGISLATION AREA PLANNING SUBCOMMITTEES

OBJECTIVE: To promote the adoption of the AICPA Model Accountancy Bill, to act as a forum for the dissemination of legislative information and to foster cooperation among the area state societies and the AICPA State Legislation Committee.

AREA I - CONNECTICUT, DELAWARE, MAINE, MASSACHUSETTS, NEW HAMPSHIRE, NEW JERSEY, NEW YORK, PENNSYLVANIA, RHODE ISLAND, VERMONT

Theodore Romak, *Chairman*... Arthur Young & Company, 277 Park Ave.,
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AREA II - ALABAMA, D.C., COLUMBIA, FLOR., GEOR., KENTUCKY, MARYL., MISS., N. CAROLINA, PUERTO RICO, S. CAROLINA, TENN., V. ISLANDS, VIRGINIA, W. VIRGIN

William D. Smith, *Chairman*... Morrison and Smith, P. O. Drawer 5,
Tuscaloosa, AL 35402 (205 349-2424)

AREA III - ILLINOIS, INDIANA, MICHIGAN, OHIO, WISCONSIN

Ralph D. Dickson, *Chairman*... Ralph Dickson & Company, 88 East Broad
St., Columbus, OH 43215 (614 464-0320)

AREA IV - IOWA, KANSAS, MINNESOTA, MISSOURI, NEBRASKA, NORTH DAKOTA, SOUTH DAKOTA

Marvin E. Jewell, *Chairman*... Marvin E. Jewell & Co., 405 Executive Bldg.,
Lincoln, NE 68508 (402 475-9571)

AREA V - ARKANSAS, LOUISIANA, NEW MEXICO, OKLAHOMA, TEXAS

Barry B. Findley, *Chairman*... Findley and Jenkins, Professional Center,
Ste. 100, 3424 Old Cantrell Rd., Little Rock, AR 72202 (501
664-8525)

AREA VI - ALASKA, ARIZONA, CALIFORNIA, COLORADO, GUAM, HAWAII, IDAHO, MONTANA, NEVADA, OREGON, UTAH, WASHINGTON, WYOMING

Nolan E. Karras, *Chairman*... Parsons Enterprises, P. O. Box 3429, Ogden,
UT 84409 (801 479-9400)

STAFF AIDES:

William M. Crane - Manager, State Legislation Department (212 575-6210)

Robert Gannon - Manager (212 575-6211)

Kenneth R. Jackson - Manager (212 575-6458)

STATE SOCIETIES EXECUTIVE COMMITTEE, RELATIONS WITH

OBJECTIVE: To foster coordination of AICPA and state society programs; to act as an advisory group to the state society division and other divisions of the AICPA as needed; to plan and conduct the State Society Planning Conference.

James B. Kuhn, *Chairman*... Kuhn & Weisman, 5480 Baltimore Dr., Ste. 204, La Mesa, CA 92041 (714 697-8443)

Thomas M. Berry*... Virginia Society of CPAs, 700 East Main Bldg., Ste. 1010, Richmond, VA 23219 (804 643-1489)

Benjamin E. Cohen... Cohen, Rosenfeld & Lieberman, 36 Trumbull St., Hartford, CT 06103 (203 522-8222)

Sam W. Hunsaker... Moak, Hunsaker, Rouse, Thomas & Company, 1900 First National Center, Oklahoma City, OK 73102 (405 272-9251)

Gary M. Scopes*... Society of Louisiana CPAs, 4051 Veterans Blvd., Ste. 408, Metairie, LA 70002 (504 889-0200)

George C. Scott... Niemi, Holland & Scott, 1100 SW 6th, Portland, OR 97204 (503 226-6681)

Jerome P. Solomon... Pannell Kerr Forster, Three Center Plaza, Boston, MA 02108 (617 723-8510)

James R. Talton, Jr.... Peat, Marwick, Mitchell & Co., First Federal Bldg., Ste. 600, Greenville, SC 29601 (803 233-2501)

STAFF AIDES:

Donovan C. Roberts - Vice President, Communications and Education (212 575-6471)

Carol McAvoy - Manager, State Society Relations (212 575-3882)

PUBLIC RELATIONS COORDINATION SUBCOMMITTEE

OBJECTIVE: To act as an advisory body to AICPA on public relations programs and projects that are implemented jointly between AICPA and the state societies, and the methods of coordinating these programs.

George C. Scott, *Chairman*... Niemi, Holland & Scott, 1100 SW 6th, Portland, OR 97204 (503 226-6681)

Henry Allovio, Jr.... McGladrey, Hendrickson & Co., 222 NE Monroe, Ste. 800, Peoria, IL 61602 (309 671-8700)

T. C. Anderson*... Kansas Society of CPAs, 400 Croix, Topeka, KS 66611 (913 267-6460)

Charles Mack Browder... Cannon & Company, 5605 Murray Rd., Memphis, TN 38117 (901 761-1710)

Jane R. Campbell*... Montana Society of CPAs, P. O. Box 521, Helena, MT 59624 (406 442-7301)

Stuart Kessler... Goldstein, Golub, Kessler & Company, 245 Park Ave., New York, NY 10017 (212 661-3300)

Albert E. Trexler*... Pennsylvania Institute of CPAs, 1100 Lewis Tower Bldg., Philadelphia, PA 19102 (215 735-2635)

*Consultant

David Waldman... Nankin, Schnoll & Co., 700 West Michigan St.,
Milwaukee, WI 53233 (414 272-5900)

STAFF AIDES:

Marian Leifsen - Manager, Public Relations (212 575-5497)

Carol McAvoy - Manager, State Society Relations (212 575-3882)

Future Annual and Council Meeting Sites and Dates

AICPA Staff Organization Chart

Division for CPA Firms Sponsored by AICPA

FUTURE ANNUAL AND COUNCIL MEETING SITES AND DATES

ANNUAL MEETINGS

1982

Portland, Oregon
Oct. 3—5
Hilton & Marriott

1983

Minneapolis, Minnesota
Oct. 2—4
Holiday Inn, Hyatt
Regency & Hilton

1984

Atlanta, Georgia
Oct. 14—16
Hilton & Hyatt Regency

1985

Honolulu, Hawaii
Oct. 6—8
Sheraton

1986

Kansas City, Missouri
October 19—21
Crown Center &
Hyatt Regency

1987

New York, New York
September 20—22
Hilton

1988

Los Angeles, California
October 23—25
Biltmore & Bonaventure

1989

San Antonio, Texas
October 15—17
City Wide

***SPRING COUNCIL MEETINGS**

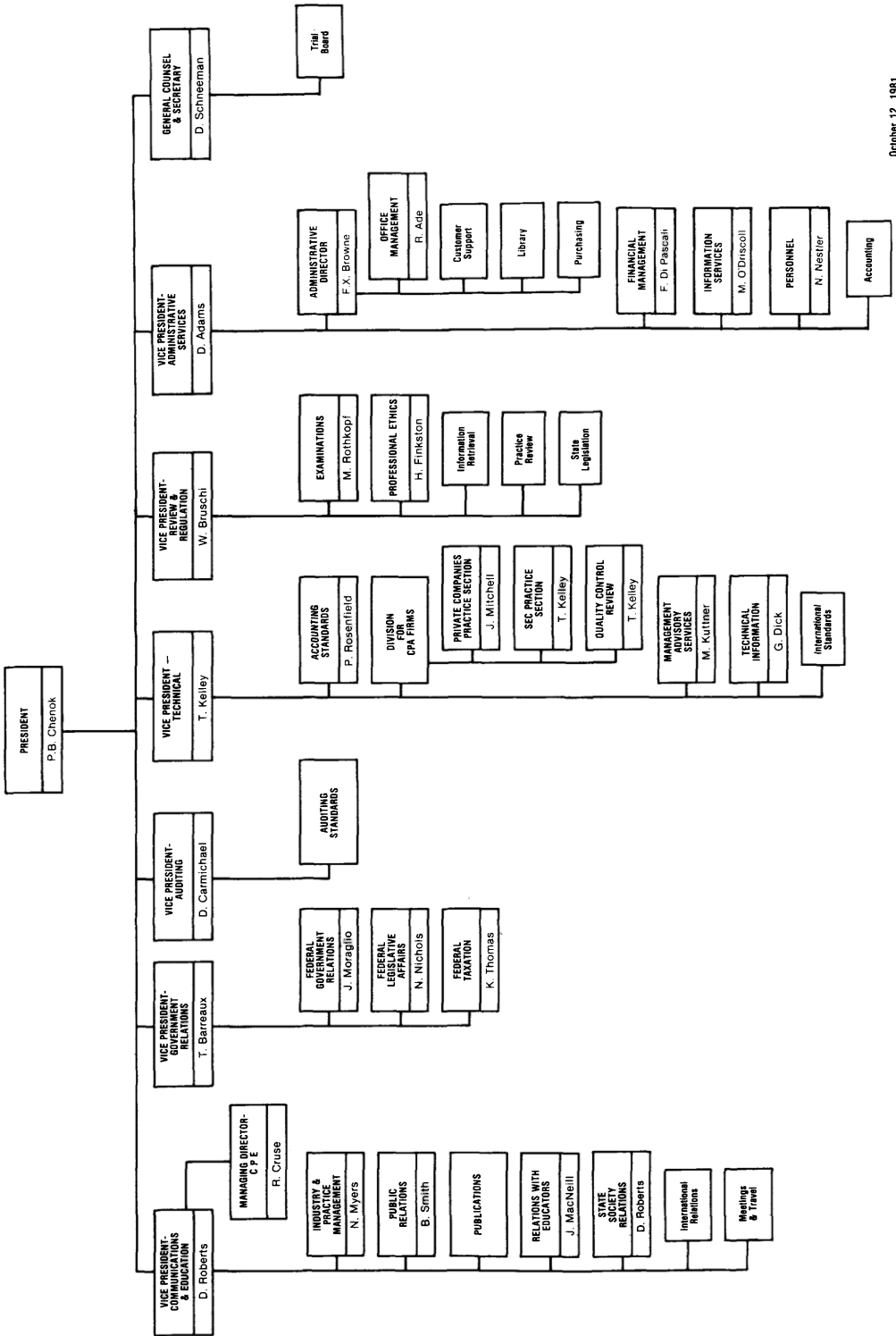
1982

Miami, Florida
May 10—11
Doral Hotel & Country Club

1983

Phoenix, Arizona
May 9—10
Arizona Biltmore

*The fall Council meeting is
traditionally held on the Saturday
preceding the annual meeting.



DIVISION FOR CPA FIRMS SPONSORED BY AICPA

PRIVATE COMPANIES PRACTICE SECTION EXECUTIVE COMMITTEE

OBJECTIVE: To improve the quality of services provided by CPA firms to private companies; to maintain an effective system of self-regulation of member firms by mandatory peer reviews; to require maintenance of appropriate quality controls and to impose appropriate sanctions on firms failing to meet membership requirements; and to provide a better means for member firms to make known their views on professional matters and establishment of technical standards.

- Francis A. Humphries, *Chairman*... F. Humphries & R. Moise, Liberty National Bank Bldg., Charleston, SC 29401 (803 577-5843)
- R. Phillip Baker... Baker, Baker and Baker, 13747 Montfort Dr., Ste. 310, Dallas, TX 75240 (214 661-1843)
- Dennis R. Baumert... Marvin E. Jewell & Co., 405 Executive Bldg., Lincoln, NE 68508 (402 475-9571)
- Monte R. Bluske... Bertelson & Company, 713 Kenney Ave., P. O. Box 690, Eau Claire, WI 54701 (715 832-3407)
- James A. Butchart... Butchart & Associates, 729 East Center St., P. O. Box 629, Canton, MS 39046 (601 859-3275)
- W. Thomas Cooper, Jr.... Frerman & Smiley, 621 West Main St., Louisville, KY 40202 (502 589-5005)
- Robert H. Jenne... Murphey, Jenne & Jones, 240 North Church St., P. O. Box 1360, Decatur, IL 62525 (217 429-2411)
- Thomas A. Mahoney... Mahoney, Cohen & Co., 330 Madison Ave., New York, NY 10017 (212 490-8000)
- Charles L. McMonigle... Monroe, Shine & Co., P. O. Box 1407, New Albany, IN 47150 (812 945-2311)
- L. Martin Miller... Cogen, Sklar & Company, One Belmont Ave., P. O. Box 30, Bala Cynwyd, PA 19004 (215 839-1600)
- Kikuo Nakahara... Greene, Nakahara & Arnold, 1939 Harrison St., Ste. 500, Oakland, CA 94612 (415 465-3344)
- John T. Schiffman... Smith, Batchelder & Rugg, Lyme Rd., Hanover, NH 03755 (603 643-3413)
- Donald E. Schmaltz... Schmaltz & Company, 470 American Center Bldg., Southfield, MI 48034 (313 358-0920)
- Donald L. Schoedel... Schoedel & Schoedel, 1420 Old National Bank Bldg., Spokane, WA 99201 (509 747-2158)
- A. Marvin Strait... Strait, Schulz & Co., Holly Sugar Bldg., Ste. 1110, Colorado Springs, CO 80903 (303 471-4290)
- D. Harold Sullivan... Sullivan, Bille & Company, 500 Clark Rd., Tewksbury, MA 01876 (617 851-3733)
- Richard D. Thorsen... Thorsen, Campbell, Rolando & Lehne, Parkdale 4, Ste. 300, 5353 Gamble Dr., Minneapolis, MN 55416 (612 546-0404)

- G. W. Tonkin... Tonkin & Associates, Chartered, 1419 West Bannock St., Ste. B, Boise, ID 83702 (208 336-1740)
- C. Eugene Toothman... Toothman, Rice & Company, Goff Bldg., P. O. Drawer 2408, Clarksburg, WV 26301 (304 624-5471)
- Alfred M. Walpert... Walpert, Smullian & Blumenthal, The Lafayette Bldg., Ste. 300, 40 West Chesapeake Ave., Baltimore, MD 21204 (301 296-4600)
- Thomas Sellers Watson, Jr.... Watson, Rice & Co., Inc., Citizens Federal Tower, Ste. 1200, Cleveland, OH 44114 (216 696-0767)
- STAFF AIDES:**
- John R. Mitchell – Director (212 575-6359)
- Barry Kuchinsky – Manager (212 575-7642)

PEER REVIEW COMMITTEE

OBJECTIVE: To determine that member firms, as distinguished from individuals, are maintaining and applying quality controls in accordance with standards established by the AICPA Quality Control Standards Committee, and that member firms are meeting membership requirements.

- Morris I. Hollander, *Chairman*... Millman, Weinberger & Co., 4675 Ponce De Leon Bldg., Coral Gables, FL 33146 (305 665-4000)
- Jon A. Barrows... Bolan, Vassar & Barrows, 222 West Osborn Rd., Ste. 400, Phoenix, AZ 85013 (602 277-4826)
- Bruce S. Botwin... Bruce S. Botwin & Company, 1060 Kings Highway North, Ste. 315, Cherry Hill, NJ 08034 (609 482-0660)
- Francis J. Candia... Holtz, Rubenstein & Co., 445 Broadhollow Rd., Melville, NY 11747 (516 752-7400)
- Arthur W. Hoffman... Mayer Hoffman McCann, 800 West 47 St., Ste. 520, Kansas City, MO 64112 (816 753-3870)
- Ronald S. Katch... Katch, Tyson & Company, 221 North LaSalle St., Ste. 863, Chicago, IL 60601 (312 332-1900)
- Fred G. McCulloch... Boyd, Olofson & Co., Chinook Tower, Box 4085, Yakima, WA 98901 (509 248-3571)
- Charles H. Millsaps... Payne Miller & Oliphant, 715 Market St., Ste. 250, Chattanooga, TN 37402 (615 266-2733)
- Lewis R. Oyler... Own Account, P. O. Box 1376, Marion, IN 46952 (317 664-2349)
- David E. Peeler... Vilmure, Peeler & Boucher, 13215 East Penn St., Ste. 615, Whittier, CA 90602 (213 945-1611)
- James L. Pioso... Nankin, Schnoll & Co., 700 West Michigan St., Milwaukee, WI 53233 (414 272-5900)
- Clinton J. Romig... LaPorte, Sehrt, Romig & Hand, 2475 Canal St., New Orleans, LA 70119 (504 821-5512)
- Barry E. Vallee... Rehmann, Robson, Osburn & Co., 2806 Davenport, Saginaw, MI 48602 (517 799-9580)
- Philip Vogel... Philip Vogel & Co., 800 Hartford Bldg., Dallas, TX 75201 (214 742-1835)

Richard L. White... Grimsley, White & Company, 605 North Ninth, Rocky Ford, CO 81067 (303 254-3348)

STAFF AIDES:

Thomas P. Kelley – Vice President, Technical (212 575-6396)

Bernice Sobel – Manager, Quality Control Review (212 575-6659)

TECHNICAL ISSUES COMMITTEE

OBJECTIVE: To monitor issues being considered by specified committees of the AICPA (and their subcommittees), and to develop recommendations to these groups.

Sandra A. Suran, *Chairman*... Suran & Company, 1600 SW Cedar Hills Blvd., Ste. 100, Portland, OR 97225 (503 641-7031)

James Castellano... Rubin, Brown, Gornstein & Co., 230 South Bemiston, St. Louis, MO 63105 (314 727-8150)

Donald M. Dale... Goodman & Company, 500 Plume St. East, Norfolk, VA 23510 (804 622-6366)

Steven N. Fischer... Urbach, Kahn & Werlin, 66 State St., Albany, NY 12207 (518 449-3166)

Paul J. Fouts, Jr.... Finn & Company, 9595 North Whitley Dr., P. O. Box 40806, Indianapolis, IN 46240 (317 844-9878)

Earl D. Harriman... Windes & McClaughry, 444 West Ocean Blvd., Long Beach, CA 90802 (213 435-1191)

Michael W. Houston... Mauldin & Jenkins, P. O. Box 3069, Albany, GA 31708 (912 883-3343)

Curtis M. Lund... Larson, Allen, Weishair & Co., 1560 Shelard Tower, Minneapolis, MN 55426 (612 546-2211)

Benjamin F. Rose, III... Own Account, Broadmoor Shopping Center, Hobbs, NM 88240 (505 393-3101)

Sandra S. Schmidt... Own Account, P. O. Box 1053, Boca Raton, FL 33432 (305 395-3747)

Melvin A. Steinberg... Bernstein and Bank, Ltd., 6677 North Lincoln Ave., Chicago, IL 60645 (312 286-4755)

Chester D. Stocker... Rea & Associates, 122 Fourth St., NW, New Philadelphia, OH 44663 (216 339-6651)

STAFF AIDE:

Barry Kuchinsky – Manager, Private Companies Practice Section (212 575-7642)

SEC PRACTICE SECTION EXECUTIVE COMMITTEE

OBJECTIVE: To improve the quality of practice by CPA firms before the Securities and Exchange Commission through establishment of practice requirements for member firms; to establish and maintain an effective system of self-regulation of member firms by means of mandatory peer

reviews, required maintenance of appropriate quality controls and the imposition of sanctions for failure to meet membership requirements; to enhance the effectiveness of the section's regulatory system through the monitoring and evaluation activities of an independent oversight board composed by public members; to provide a forum for development of technical information relating to SEC practice.

- Ray J. Groves, *Chairman*... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)
- Peter Arnstein... John F. Forbes & Co., 4 Embarcadero Center, 4th Fl., San Francisco, CA 94111 (415 398-1212)
- George L. Bernstein... Laventhol & Horwath, 1845 Walnut St., Philadelphia, PA 19103 (215 491-1600)
- T. Frank Booth... A. M. Pullen & Company, 232 North Edgeworth St., P. O. Drawer G-2, Greensboro, NC 27402 (919 273-4461)
- Ivan O. Bull... McGladrey, Hendrickson & Co., 1017 Davenport Bank Bldg., Davenport, IA 52801 (319 326-5111)
- Robert M. Coffman... Fox & Company, 1660 Lincoln St., Ste. 2700, Denver, CO 80264 (303 831-9596)
- Mario J. Formichella... Arthur Young & Company, 277 Park Ave., New York, NY 10172 (212 922-6947)
- W. Donald Georgen... Touche Ross & Co., Gateway 1, Newark, NJ 07102 (201 622-7100)
- Howard Groveman... Alexander Grant & Company, 605 Third Ave., New York, NY 10016 (212 599-0100)
- William D. Hall... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)
- Thomas L. Holton... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)
- William B. Keast... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2117)
- Charles E. Keller, III... Stoy, Malone & Company, 201 Thomas Johnson Dr., Frederick, MD 21701 (301 663-8600)
- Bernard Z. Lee... Seidman & Seidman, 700 Dresser Tower, 601 Jefferson St., Houston, TX 77002 (713 659-6551)
- Richard W. Paddock... Battelle & Battelle, 1785 Big Hill Rd., Dayton, OH 45439 (513 298-0201)
- Charles G. Steele... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0563)
- Howard L. Stone... Altschuler, Melvoin and Glasser, 69 West Washington St., Chicago, IL 60602 (312 236-9500)
- John A. Thompson... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5000)
- Michael A. Walker... Mann Judd Landau, 230 Park Ave., New York, NY 10169 (212 661-5500)
- Gary J. Wolfe... Cherry, Bekaert & Holland, One NCNB Plaza, Ste. 3120, Charlotte, NC 28280 (704 377-3741)
- John W. Zick... Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 (212 489-8900)

STAFF AIDES:

Thomas P. Kelley – Vice President, Technical (212 575-6656)

Stanley Weiss – Manager, SEC Practice Section (212 575-6367)

PEER REVIEW COMMITTEE

OBJECTIVE: To determine that member firms, as distinguished from individuals, are maintaining and applying quality controls in accordance with standards established by the AICPA, and that member firms are meeting membership requirements.

Joseph X. Loftus, *Chairman*... Price Waterhouse, 153 East 53 St., New York, NY 10022 (212 371-2000)

James R. Albano... Deloitte Haskins & Sells, 1114 Avenue of the Americas, New York, NY 10036 (212 790-0844)

Kenneth F. Anderson... Arthur Andersen & Co., 69 West Washington St., Chicago, IL 60602 (312 580-0069)

John F. Barna... Peat, Marwick, Mitchell & Co., 345 Park Ave., New York, NY 10154 (212 758-9700)

Clark C. Burritt, Jr.... A. M. Pullen & Company, 232 North Edgeworth St., Greensboro, NC 27401 (919 273-4461)

Robert S. Campbell... Thorsen, Campbell, Rolando & Lehne, Parkdale Executive Office, Ste. 200, 5353 Gamble Dr., Minneapolis, MN 55416 (612 546-0404)

Paul B. Clark, Jr.... Main Hurdman, Park Avenue Plaza, 55 East 52 St., New York, NY 10055 (212 909-5000)

Robert W. Egner... Coopers & Lybrand, 1251 Avenue of the Americas, New York, NY 10020 (212 536-2000)

Larry D. Ellison... Baird, Kurtz & Dobson, P. O. Box 1276 G.S., Springfield, MO 65804 (417 865-8701)

Arthur I. Farber... Altschuler, Melvoin and Glasser, 69 West Washington St., Chicago, IL 60602 (312 236-9500)

Robert E. Hammond... Ernst & Whinney, 153 East 53 St., New York, NY 10022 (212 752-8100)

John G. F. Knight... Purvis, Gray and Company, 222 NE First St., Gainesville, FL 32601 (904 378-2461)

James I. Konkel... Touche Ross & Co., 1633 Broadway, New York, NY 10019 (212 489-1600)

Robert H. Temkin... Arthur Young & Company, 277 Park Ave., New York, NY 10172 (212 922-2000)

Jerry E. Whitehorn... Whitehorn, Bradsher & Tankersley, 6263 Poplar Ave., Ste. 222, Memphis, TN 38119 (901 767-3080)

STAFF AIDES:

Thomas P. Kelley – Vice President, Technical (212 575-6396)

Reymond Lipay – Manager, Quality Control Review (212 575-5477)

SPECIAL INVESTIGATIONS COMMITTEE

OBJECTIVE: To assist in providing reasonable assurance to the public and to the profession that member firms are complying with professional standards in the conduct of their practice before the Securities and Exchange Commission by identifying corrective measures, if any, that should be taken by a member firm involved in a specific alleged audit failure.

Robert A. Mellin, *Chairman*... Hood and Strong, 555 California St., Ste. 3280, San Francisco, CA 94104 (415 781-0793)

Mark J. Feingold... Laventhol & Horwath, Two Center Plaza, Boston, MA 02108 (617 742-6100)

Edwin P. Fisher... Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10019 (212 956-2736)

Thomas B. Hogan... (Retired), 604 First Ave., Spring Lake, NJ 07762 (201 449-8444)

Harry L. Laing... A. M. Pullen & Company, 232 North Edgeworth St., P. O. Drawer G-2, Greensboro, NC 27401 (919 273-4461)

LeRoy Layton... 667 Navaho Trail Dr., Franklin Lakes, NJ 07417 (201 891-4613)

John B. O'Hara... Price Waterhouse, 30 South 17 St., Philadelphia, PA 19103 (215 665-9500)

Leon P. Otkiss... Peat, Marwick, Mitchell & Co., 1990 K St., NW, Washington, DC 20006 (202 223-9525)

David F. Wentworth... McGladrey, Hendrickson & Co., 1017 Davenport Bank Bldg., Davenport, IA 52801 (319 326-5111)

STAFF AIDES:

Thomas P. Kelley – Vice President, Technical (212 575-6656)

Stanley Weiss – Manager, SEC Practice Section (212 575-6367)

SEC PRACTICE SECTION PUBLIC OVERSIGHT BOARD

OBJECTIVE: To monitor and evaluate the regulatory and sanction activities of the peer review and executive committees to assure their effectiveness, and to make recommendations to the executive committee for improvements in the operations of the section.

John J. McCloy*, *Chairman*... Milbank, Tweed, Hadley & McCloy, One Chase Manhattan Plaza, 46th Fl., New York, NY 10005 (212 422-2660)

William L. Cary*... Columbia Law School, 435 West 116 St., New York, NY 10027 (212 280-2644)

John D. Harper*... Alcoa, 1501 Alcoa Bldg., Pittsburgh, PA 15219 (412 553-4545)

Robert K. Mautz... Ernst & Whinney, 2000 National City Center, Cleveland, OH 44114 (216 861-5000)

*Consultant

Arthur M. Wood* ... Sears, Roebuck & Co., Sears Tower, Chicago, IL 60684
(312 875-0430)

STAFF AIDE:

Louis W. Matusiak – Executive Director, Public Oversight Board (212
765-4628)

*Consultant

State Society Offices

STATE SOCIETY OFFICES

Alabama Society of CPAs

Joseph G. Robertson, *Executive Secretary* . . . P.O. Box 4187, Montgomery, AL
36101 (205 834-7650)

Alaska Society of CPAs

Debbie Bradley, *Secretary* . . . P.O. Box 675, Anchorage, AK 99510
(907 337-4334)

Arizona Society of CPAs

Wanda File, *Executive Director* . . . 1250 East Baseline Rd., Ste. 104, Tempe,
AZ 85283 (602 839-9942)

Arkansas Society of CPAs

William C. Yarbrough, *Executive Director* . . . 970 Plaza West, McKinley & Lee
Sts., Little Rock, AR 72205 (501 664-8739)

California Society of CPAs

James R. Kurtz, *Executive Director* . . . 1000 Welch Rd., Palo Alto, CA 94304
(415 321-9545)

Colorado Society of CPAs

Gordon H. Scheer, *Executive Director* . . . 7720 East Bellevue Ave.,
Englewood, CO 80110 (303 773-2877)

Connecticut Society of CPAs

Jack Brooks, *Executive Director* . . . 179 Allyn St., Hartford, CT 06103
(203 525-1153)

Delaware Society of CPAs

Margaret W. Mahood, *Executive Director* . . . 6 Broadbent Rd., Northminister,
Wilmington, DE 19810 (302 475-0640)

District of Columbia Institute of CPAs

Harvey R. Lampshire, *Executive Director* . . . 1707 L St., NW, Washington, DC
20036 (202 659-9183)

Florida Institute of CPAs

Lloyd A. Turman, *Executive Director* . . . Koger Executive Center, 1320
Executive Center Dr., P.O. Box 5437, Tallahassee, FL 32301
(904 878-8228)

Georgia Society of CPAs

James P. Martin, Jr., *Executive Director* . . . 3340 Peachtree Rd., NE, Ste. 800,
Atlanta, GA 30326 (404 231-8676)

Guam Society of CPAs

Charles Enders, CPA, *Executive Director* . . . P.O. Box P, Agana, GU 96910

Hawaii Society of CPAs

Dorothy W. Lindley, *Executive Director* . . . 900 Fort St. Mall, Ste. 1190,
Honolulu, HI 96813 (808 523-3097)

Idaho Society of CPAs

Melissa Nelson, *Executive Director* . . . 413 West Idaho, Ste. 103, Boise, ID 83702 (208 344-6261)

Illinois CPA Society

Martin Rosenberg, *Executive Director* : . . 135 South LaSalle St., Ste. 400, Chicago, IL 60603 (312 346-7957)

Indiana CPA Society

Jack E. Noble, *Executive Vice President* . . . 9101 Wesleyan Rd., Ste. 121, P.O. Box 68357, Indianapolis, IN 46268 (317 872-5184)

Iowa Society of CPAs

Santon Bonta, *Executive Director* . . . 4000 Westtown Parkway, West Des Moines, IA 50265 (515 223-8161)

Kansas Society of CPAs

T. C. Anderson, *Executive Director* . . . 400 Croix, Topeka, KS 66611 (913 267-6460)

Kentucky Society of CPAs

Bernard W. Gratzner, *Executive Director* . . . 310 West Liberty St., Rm. 415, Louisville, KY 40202 (502 589-9239)

Society of Louisiana CPAs

Gary M. Scopes, *Executive Director* . . . 4051 Veterans Blvd., Ste. 408, Metairie, LA 70002 (504 889-0200)

Maine Society of CPAs

Robert N. Bass, *Executive Director* . . . One Canal Plaza, Box 7406, Portland, ME 04112 (207 772-9639)

Maryland Association of CPAs

Thomas L. Woods, *Administrative Vice President* . . . York Place, 1205 York Rd., Ste. 301, Lutherville, MD 21093 (301 296-6250)

Massachusetts Society of CPAs

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Michigan Association of CPAs

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Clair G. Budke, *Executive Director* . . . Northwestern Financial Center, Ste. 718, Minneapolis, MN 55431 (612 831-2707)

Mississippi Society of CPAs

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Missouri Society of CPAs

Donald E. Breimeier, *Executive Director* . . . 314 North Broadway, St. Louis,
MO 63102 (314 241-3571)

Montana Society of CPAs

Jane Campbell, *Executive Director* . . . P.O. Box 521, Helena, MT 59601
(406 442-7301)

Nebraska Society of CPAs

Arnold Magnuson, *Executive Director* . . . 1039 Stuart Bldg., Lincoln, NE
68508 (402 475-5997)

Nevada Society of CPAs

Minor Kelso, *Executive Director* . . . One East Liberty St., Ste. 613, Reno, NV
89501 (702 323-2234)

New Hampshire Society of CPAs

Richard H. Clough, *Executive Director* . . . 76 South State St., P.O. Box 1382,
Concord, NH 03301 (603 228-1231)

New Jersey Society of CPAs

Robert L. Garrity, CPA, *Executive Director* . . . 65 Livingston Ave., Roseland,
NJ 07068 (201 994-4888)

New Mexico Society of CPAs

Jack Smith, *Executive Director* . . . First National Bank Bldg., East, Ste. 915,
Albuquerque, NM 87108 (505 262-1926)

New York State Society of CPAs

Robert L. Gray, CPA, *Executive Director* . . . 600 Third Ave., New York, NY
10016 (212 661-2020)

North Carolina Association of CPAs

Herbert W. Wakeford, CPA, *Executive Director* . . . 4509 Creedmoor Rd., Ste.
102, Raleigh, NC 27612 (919 782-2304)

North Dakota Society of CPAs

Daryl J. Hill, *Executive Director* . . . Box 8104, University Station, Grand
Forks, ND 58202 (701 777-3869)

Ohio Society of CPAs

Victor A. Feldmiller, *Executive Director* . . . 535 Metro Pl. South, P.O. Box 306,
Dublin, OH 43017 (614 764-2727)

Oklahoma Society of CPAs

Charles V. Stuckey, *Executive Director* . . . North Gate Bldg., 4020 Lincoln
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Oregon Society of CPAs

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